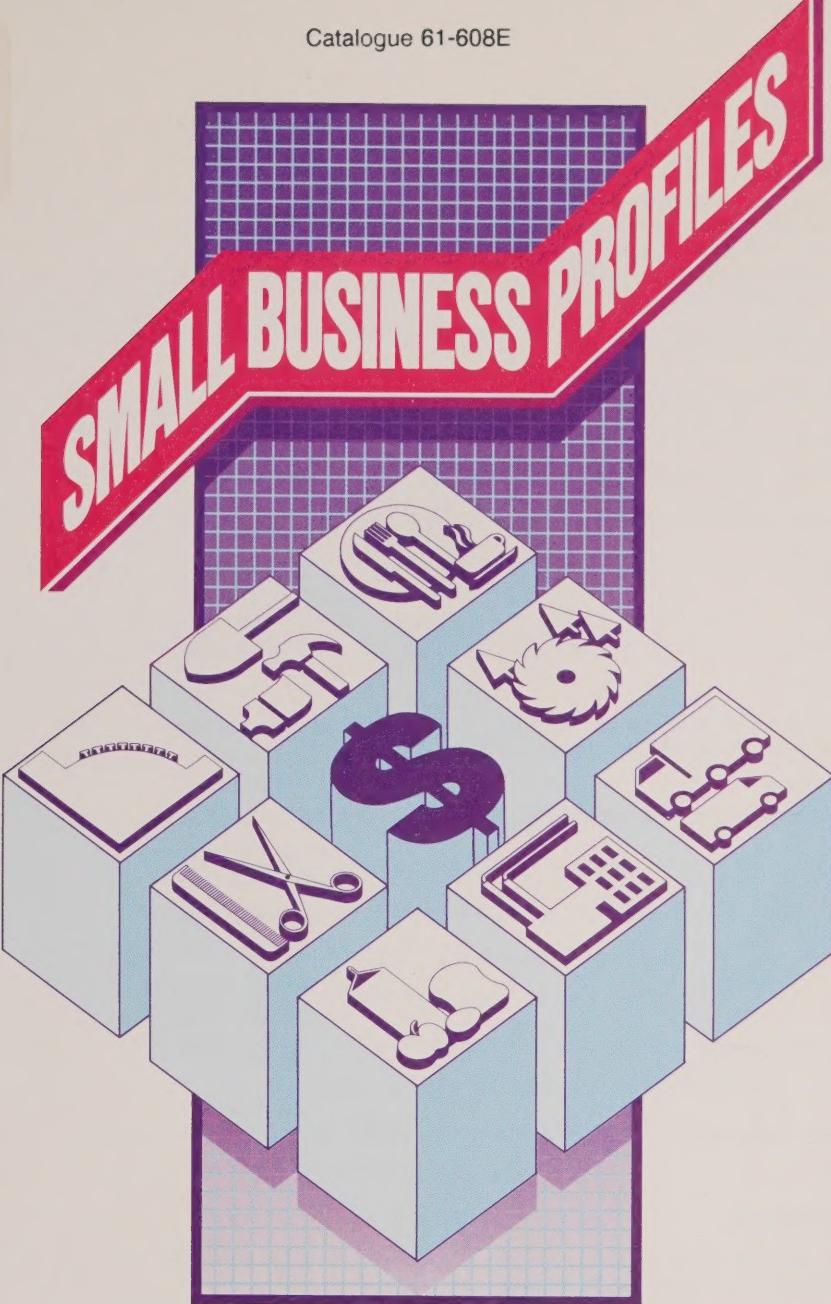


61  
- 608



---

**MANITOBA**

---

---

**1985**

---



Statistics Canada   Statistique Canada

Canada

## Data in Many Forms ...

Statistics Canada disseminates data in a variety of forms. In addition to publications, both standard and special tabulations are offered on computer print-outs, microfiche and microfilm, and magnetic tapes. Maps and other geographic reference materials are available for some types of data. Direct access to aggregated information is possible through CANSIM, Statistics Canada's machine-readable data base and retrieval system.

## How to Obtain More Information

Inquiries about this publication and related statistics or services should be directed to:

### Small Business and Special Surveys Division

Statistics Canada, Ottawa, K1A 0T6 (Telephone: 951-9045) or to the Statistics Canada reference centre in:

St. John's	(772-4073)	Winnipeg	(983-4020)
Halifax	(426-5331)	Regina	(780-5405)
Montréal	(283-5725)	Edmonton	(495-3027)
Ottawa	(951-8116)	Calgary	(292-6717)
Toronto	(973-6586)	Vancouver	(666-3691)
Sturgeon Falls (753-4888)			

Toll-free access is provided in all provinces and territories, **for users who reside outside the local dialing area** of any of the regional reference centres.

Newfoundland and Labrador	1-800-563-4255
Nova Scotia, New Brunswick and Prince Edward Island	1-800-565-7192
Quebec	1-800-361-2831
Ontario	1-800-268-1151
Manitoba	1-800-282-8006
Saskatchewan	1-800-667-7164
Alberta	1-800-222-6400
Southern Alberta	1-800-472-9708
British Columbia (South and Central)	1-800-663-1551
Yukon and Northern B.C. (area served by NorthwesTel Inc.)	Zenith 0-8913
Northwest Territories (area served by NorthwesTel Inc.)	Call collect 403-420-2011

## How to Order Publications

This and other Small Business publications may be purchased from the local Statistics Canada offices, or by mail order to Publication Sales, Statistics Canada, Ottawa, K1A 0T6.  
(613)951-7276

Toronto

Credit card only (973-8018)

## Prices for Publications

Prices for Small Business Profiles - 1985 are:

	Canada	Other Countries
- one geographic area <sup>1</sup> (including all industries):	\$31.00	\$35.00
- a single industry (including all geographic areas):	\$31.00	\$35.00
- all geographic areas (including all industries):	\$325.00	\$350.00

### Note:

<sup>1</sup> There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

The tables in this publication were produced as part of Statistics Canada's Small Business and Special Surveys Program. This program is jointly funded by the Federal and all Provincial and Territorial Governments.

**Statistics Canada**

Small Business and Special Surveys Division

# **Small Business Profiles**

**MANITOBA**

**1985**

This publication is based upon the Small Business Statistics Data Base which is a collaborative effort of the Federal and all Provincial and Territorial Governments.

Small Business Office - DRIE

Statistics Canada

Alberta Economic Development and Trade

British Columbia Ministry of Economic Development

Manitoba Department of Business Development and Tourism

New Brunswick Department of Commerce and Technology

Newfoundland Department of Development and Tourism

Northwest Territories Economic Development and Tourism

Nova Scotia Department of Development

Ontario Ministry of Industry, Trade and Technology

Ontario Ministry of Treasury and Economics

Prince Edward Island Department of Industry

Ministère de l'Industrie et du Commerce du Québec

Saskatchewan Tourism, Small Business and Co-operatives

Yukon Executive Council Office - Bureau of Statistics

Published under the authority of the Minister of Supply and Services Canada. Extracts from this publication may be reproduced for individual use without permission provided the source is fully acknowledged. However, reproduction of this publication in whole or in part for purposes of resale or redistribution requires written permission from the Publishing Services Group, Permissions Officer, Canadian Government Publishing Centre, Ottawa, Canada K1A 0S9.

© Minister of Supply and Services Canada 1988

February 1988

Price: Canada, \$31.00

Other Countries, \$35.00

Payment to be made in Canadian funds or equivalent

Catalogue 61-608E

ISSN 0835-2763

Ottawa

Version française de cette publication disponible sur demande

## Symbols

---

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

### Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



## Table of Contents

---

	Page
<b>Highlights</b>	5
<b>Introduction and Data Sources</b>	7
<b>Méthodology</b>	7
<b>How to Use the Tables</b>	8
<b>Standard Industrial Classification Definition</b>	8
<b>Industry</b>	
(SIC 4011) Single Family Housing Contractors	9
(SIC 4231) Masonry Contractors	13
(SIC 4241) Plumbing Contractors	17
(SIC 456) Truck Transport Industry	21
(SIC 4564) Dry Bulk Materials Trucking Industry	25
(SIC 4581) Taxicab Industry	29
(SIC 6012) Specialty Food Stores	33
(SIC 6031) Pharmacies	37
(SIC 6141) Miscellaneous Clothing Stores	41
(SIC 6151) Fabric and Yarn Stores	45
(SIC 622) Appliance, Television, Radio and Stereo Stores	49
(SIC 6331) Gasoline Service Stations	53
(SIC 6342) Tire, Battery, Parts and Accessories Stores	57
(SIC 6412) General Stores	61
(SIC 6413) General Merchandise Stores	65
(SIC 6541) Sporting Goods Stores	69
(SIC 658) Toy, Hobby, Novelty and Souvenir Stores	73
(SIC 6582) Gift, Novelty and Souvenir Stores	77
(SIC 751) Operators of Buildings and Dwellings	81
(SIC 7512) Operators of Non-Residential Buildings	85
(SIC 7611) Insurance and Real Estate Agencies	89
(SIC 7771) Management Consulting Services	93
(SIC 9111 & 9112) Motels, Hotels and Motor Hotels	97
(SIC 9211 & 9212) Licensed and Unlicensed Restaurants	101
(SIC 9213) Take-Out Food Services	105
(SIC 971) Barber and Beauty Shops	109
(SIC 972) Laundries and Cleaners	113
(SIC 9912) Video Movies and Audio-Visual Equipment Rental	117
(SIC 9942) Welding	121
(SIC 995) Services to Buildings and Dwellings	125
(SIC 9953) Janitorial Services	129
(SIC 9961) Ticket and Travel Agencies	131

---

### Table

(For all industries listed above)

1. Selected Operating Ratios, in Percent of Sales, 1985
  2. Balance Sheet Profile for 1985
  3. Financial Ratios for 1985
  4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
  5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
  6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
- 

### Appendix A

Selected Publications Relating to Small Business



Digitized by the Internet Archive  
in 2024 with funding from  
University of Toronto

<https://archive.org/details/39271716040185>

## Highlights

---

### MANITOBA

- The number of small businesses increased 2,700 or 30% in the 32 industries profiled from 1982 to 1985. The Truck Transport Industry registered the largest increase, 32%.
- The Janitorial Services Industry had the highest profit margin ratio, 41%, of all 32 industries, followed closely by the Management Consulting Services Industry with 38%.
- The Insurance and Real Estate Agencies Industry paid out an average of 45% of sales in wages, followed by the Ticket and Travel Agencies Industry with a comparable figure of 39%.
- Payrolls generated by businesses with less than 20 employees in these industries increased 31%, from \$300 million in 1982 to \$392 million in 1985.
- Employment in businesses with less than 20 employees increased almost 11%, from 25,800 average labour units in 1982 to 28,500 in 1985.



## Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

### METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

#### a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incur rather than mortgage as an expense.

#### b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

#### c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

## Introduction and Data Sources - concluded

---

### Definitions

#### 1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

#### 2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}} \quad \text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

#### d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

#### e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

#### f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

### How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

#### To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

#### For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

#### Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

### Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985  
Manitoba. Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	581		145		145		145	146			
Businesses in sample	30										
Low sales value (\$000's)	(1)		(1)		14		93	125			
High sales value (\$000's)	(1)		14		93		125	(1)			
<hr/>											
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	28.9	-	7.6	33.5	57.8	73.6	39.3	-	19.7	33.5	57.8
<b>Occupancy Expenses</b>	10.5	...	10.4	12.9	5.4	100.0	10.5	...	10.4	12.9	5.4
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	3.7	...	5.8	0.7	1.9	77.1	4.9	...	5.9	1.5	2.3
Repairs & Maintenance	1.1	...	...	...	...	52.7	2.1	...	...	...	...
Heat, Light & Telephone	2.4	-	1.0	5.4	0.6	69.4	3.4	-	1.0	10.4	0.9
Business & Property Tax	1.7	-	0.3	4.2	0.4	73.1	2.3	-	0.3	7.9	0.6
Business Insurance	1.1	-	1.7	1.0	0.7	90.9	1.2	-	1.8	1.0	0.8
Rent	0.4	...	...	...	...	23.6	1.9	-	-	-	-
<b>Personnel Expenses</b>	17.9	-	15.2	26.6	13.3	93.0	19.3	-	15.3	26.6	14.2
<b>Financial Expenses</b>	5.0	-	1.2	11.7	1.8	94.9	5.2	-	1.2	11.7	1.8
Bank Interest & Charges	3.5	-	0.2	9.0	1.3	55.4	6.4	-	2.0	9.0	1.9
Professional Fees	1.4	-	1.1	2.7	0.5	91.8	1.6	-	1.1	2.7	0.6
<b>Other Expenses</b>	18.5	8.8	29.3	8.8	18.9	100.0	18.5	8.8	29.3	8.8	18.9
<b>Profit (loss)</b>	19.2	...	36.3	6.4	2.8	98.9	19.4	...	37.5	6.4	2.8
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million  
 2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Single Family Housing Contractors (SIC 4011)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	581	145	145	145	146
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	14	93	125
High sales value (\$000's)	(1)	14	93		(1)
			Average (\$000's)		
<b>Assets</b>					
Cash	5	-	-	8	7
Accounts and Notes Receivable	8	-	-	10	17
Inventory	13	-	1	15	30
Other Current Assets	3	-	-	1	12
<b>Total Current Assets</b>	29	-	1	33	66
Fixed Assets	64	-	3	133	65
Less Accum Dep. on Fixed Assets	5	-	2	1	15
Other Assets	23	-	-	66	1
<b>Total Assets</b>	111	-	3	231	117
<b>Liabilities and Equity</b>					
Current Loans	14	-	1	22	24
Other Current Liabilities	19	-	-	26	40
<b>Total Current Liabilities</b>	33	-	1	48	64
Mortgages Payable	2	-	-	-	9
Long Term Debt	16	-	-	45	3
Other Liabilities	34	-	-	71	37
<b>Total Liabilities</b>	86	-	2	164	113
<b>Total Equity</b>	25	-	1	67	4

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Single Family Housing Contractors (SIC 4011)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	581	145	145	145	146
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	14	93	125
High sales value (\$000's)	(1)	14	93		(1)
			Average		
<b>Liquidity Ratio</b>					
Current ratio (times)	0.9	-	1.6	0.7	1.2
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.8	-	-8.6	2.1	-0.6
Interest Coverage ratio (times)	69.5	-	3.4	7.0	205.9
Debt ratio (times)	0.8	-	0.7	0.7	1.0

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Single Family Housing Contractors (SIC 4011)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	238	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	-9	--	--	--	--
Sale of Fixed Assets	7	--	--	--	--
Increase in Long Term Debt	17	--	--	--	--
Advances From Owners and Affiliates	27	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	42	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv From Owners and Affil	10	--	--	--	--
Decrease in Equity	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	27	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Residential Building and Development (SIC 401)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	689	51,475	2,455	135	104
less than 20	660	24,326	1,151	132	102
20 - 99	18	12,024	563	1	2
100 - 499	6	8,076	382	-	-
500 and over	5	7,049	359	2	-
<b>1985</b>					
<b>Total</b>	807	73,283	3,235	150	...
less than 20	778	36,732	1,602	147	
20 - 99	22	16,246	708	3	
100 - 499	7	20,305	925	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Single Family Housing Contractors (SIC 4011)**

	Total (1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>294</b>	<b>71</b>	<b>73</b>	<b>76</b>	<b>74</b>
Total Sales \$	68 946	2 676	7 441	15 602	43 227
Total Expense \$	66 923	2 683	7 104	15 189	41 947
Net Profit (loss) \$	2 023	-7	337	413	1 280
<b>Businesses reporting a profit (No.)</b>	<b>197</b>	<b>51</b>	<b>56</b>	<b>50</b>	<b>40</b>
Total Sales \$	41 726	1 960	5 706	10 170	23 890
Total Expense \$	37 963	1 759	4 997	9 338	21 869
Net Profit \$	3 763	201	709	832	2 021
<b>Businesses reporting loss (No.)</b>	<b>97</b>	<b>20</b>	<b>17</b>	<b>26</b>	<b>34</b>
Total Sales \$	27 220	716	1 735	5 432	19 337
Total Expense \$	28 960	924	2 107	5 851	20 078
Net Loss \$	-1 740	-208	-372	-419	-741
1983					
<b>All Businesses (No.)</b>	<b>313</b>	<b>78</b>	<b>78</b>	<b>79</b>	<b>78</b>
Total Sales \$	82 087	2 181	7 288	16 148	56 470
Total Expense \$	84 741	2 321	7 156	15 496	59 768
Net Profit (loss) \$	-2 654	-140	132	652	-3 298
<b>Businesses reporting a profit (No.)</b>	<b>196</b>	<b>47</b>	<b>50</b>	<b>54</b>	<b>45</b>
Total Sales \$	48 159	1 336	4 602	11 110	31 111
Total Expense \$	43 391	1 054	3 855	9 782	28 700
Net Profit \$	4 768	282	747	1 328	2 411
<b>Businesses reporting a loss (No.)</b>	<b>117</b>	<b>31</b>	<b>28</b>	<b>25</b>	<b>33</b>
Total Sales \$	33 928	845	2 686	5 038	25 359
Total Expense \$	41 350	1 267	3 301	5 714	31 068
Net Loss \$	-7 422	-422	-615	-676	-5 709
1984					
<b>All Businesses (No.)</b>	<b>461</b>	<b>113</b>	<b>106</b>	<b>116</b>	<b>126</b>
Total Sales \$	111 850	2 851	7 626	20 034	81 339
Total Expense \$	106 185	2 143	6 815	19 024	78 203
Net Profit (loss) \$	5 665	708	811	1 010	3 136
<b>Businesses reporting a profit (No.)</b>	<b>390</b>	<b>100</b>	<b>84</b>	<b>94</b>	<b>112</b>
Total Sales \$	98 250	2 441	6 202	16 167	73 440
Total Expense \$	92 017	1 654	5 269	14 986	70 108
Net Profit \$	6 233	787	933	1 181	3 332
<b>Businesses reporting a loss (No.)</b>	<b>71</b>	<b>13</b>	<b>22</b>	<b>22</b>	<b>14</b>
Total Sales \$	13 600	410	1 424	3 867	7 899
Total Expense \$	14 168	489	1 546	4 038	8 095
Net Loss \$	-568	-79	-122	-171	-196
1985					
<b>All Businesses (No.)</b>	<b>597</b>	<b>135</b>	<b>146</b>	<b>165</b>	<b>151</b>
Total Sales \$	99 068	2 455	7 052	17 959	71 602
Total Expense \$	91 761	1 454	5 736	16 723	67 848
Net Profit (loss) \$	7 307	1 001	1 316	1 236	3 754
<b>Businesses reporting a profit (No.)</b>	<b>454</b>	<b>134</b>	<b>111</b>	<b>103</b>	<b>106</b>
Total Sales \$	73 866	2 441	6 145	12 067	53 213
Total Expense \$	65 604	1 433	4 629	10 674	48 868
Net Profit \$	8 262	1 008	1 516	1 393	4 345
<b>Businesses reporting a loss (No.)</b>	<b>143</b>	<b>1</b>	<b>35</b>	<b>62</b>	<b>45</b>
Total Sales \$	25 202	14	907	5 892	18 389
Total Expense \$	26 157	21	1 107	6 049	18 980
Net Loss \$	-955	-7	-200	-157	-591

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Masonry Contractors (SIC 4231)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	131	--		--		--		--				
Businesses in sample	15							--				
Low sales value (\$000's)	(1)	--		--		--		--				
High sales value (\$000's)	(1)	--		--		--		--				
	Industry Average(2)					Reporting businesses only (3)						
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales						Percent of sales					
<b>Cost of Sales</b>	<b>28.8</b>	--	--	--	--	<b>85.2</b>	<b>33.8</b>	--	--	--	--	
<b>Occupancy Expenses</b>	<b>7.3</b>	--	--	--	--	<b>100.0</b>	<b>7.3</b>	--	--	--	--	
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--	
Depreciation	4.1	--	--	--	--	92.4	4.4	--	--	--	--	
Repairs & Maintenance	-	--	--	--	--	13.9	0.3	--	--	--	--	
Heat, Light & Telephone	1.6	--	--	--	--	70.7	2.3	--	--	--	--	
Business & Property Tax	0.2	--	--	--	--	59.2	0.4	--	--	--	--	
Insurance	0.9	--	--	--	--	59.6	1.5	--	--	--	--	
Rent	0.5	--	--	--	--	48.3	0.9	--	--	--	--	
<b>Personnel Expenses</b>	<b>24.6</b>	--	--	--	--	<b>100.0</b>	<b>24.6</b>	--	--	--	--	
<b>Financial Expenses</b>	<b>2.2</b>	--	--	--	--	<b>100.0</b>	<b>2.2</b>	--	--	--	--	
Bank Interest & Charges	1.7	--	--	--	--	95.7	1.7	--	--	--	--	
Professional Fees	0.5	--	--	--	--	73.1	0.7	--	--	--	--	
<b>Other Expenses</b>	<b>20.6</b>	--	--	--	--	<b>100.0</b>	<b>20.6</b>	--	--	--	--	
<b>Profit (loss)</b>	<b>16.5</b>	--	--	--	--	<b>85.2</b>	<b>19.3</b>	--	--	--	--	
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	---	--	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 4231 - Masonry Contractors**

Businesses primarily engaged in conventional or specialty masonry work (except interior marble work), such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.), bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing, masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Masonry Contractors (SIC 4231)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	131	--	--	--	--
Businesses in sample	15	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	5	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	5	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	12	--	--	--	--
Fixed Assets	13	--	--	--	--
Less Accum Dep on Fixed Assets	5	--	--	--	--
Other Assets	1	--	--	--	--
<b>Total Assets</b>	21	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	1	--	--	--	--
Other Current Liabilities	5	--	--	--	--
<b>Total Current Liabilities</b>	7	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	6	--	--	--	--
Other Liabilities	3	--	--	--	--
<b>Total Liabilities</b>	16	--	--	--	--
<b>Total Equity</b>	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Masonry Contractors (SIC 4231)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	131	--	--	--	--
Businesses in sample	15	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	2.8	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	4.7	--	--	--	--
Interest Coverage ratio (times)	139.8	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)  
Manitoba. Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	15	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985  
Manitoba. Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	62	3,933	166	9	8
less than 20	57	2,019	85	8	8
20 - 99	5	1,914	81	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	82	8,834	380	11	-
less than 20	77	3,955	170	10	-
20 - 99	5	4,879	210	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Masonry Contractors (SIC 4231)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	70	8	27	17	18
Total Sales \$	9,479	157	825	1,231	7,266
Total Expense \$	8,753	125	592	981	7,055
Net Profit (loss) \$	726	32	233	250	211
<b>Businesses reporting a profit (No.)</b>	55	6	25	15	9
Total Sales \$	5,644	120	752	1,123	3,649
Total Expense \$	4,808	81	510	865	3,352
Net Profit \$	836	39	242	258	297
<b>Businesses reporting loss (No.)</b>	15	2	2	2	9
Total Sales \$	3,835	37	73	108	3,617
Total Expense \$	3,945	44	82	116	3,703
Net Loss \$	-110	-7	-9	-8	-86
1983					
<b>All Businesses (No.)</b>	105	26	26	26	27
Total Sales \$	9,313	639	1,033	1,856	5,785
Total Expense \$	8,058	355	715	1,554	5,434
Net Profit (loss) \$	1,255	284	318	302	351
<b>Businesses reporting a profit (No.)</b>	95	26	25	21	23
Total Sales \$	6,955	639	989	1,437	3,890
Total Expense \$	5,500	355	656	1,101	3,388
Net Profit \$	1,455	284	333	336	502
<b>Businesses reporting a loss (No.)</b>	10	-	1	5	4
Total Sales \$	2,358	-	44	419	1,895
Total Expense \$	2,558	-	59	453	2,046
Net Loss \$	-200	-	-15	-34	-151
1984					
<b>All Businesses (No.)</b>	150	36	36	35	43
Total Sales \$	21,703	528	1,313	2,537	17,325
Total Expense \$	19,692	260	867	2,053	16,512
Net Profit (loss) \$	2,011	268	446	484	813
<b>Businesses reporting a profit (No.)</b>	143	36	36	33	38
Total Sales \$	20,440	528	1,313	2,356	16,243
Total Expense \$	18,305	260	867	1,821	15,357
Net Profit \$	2,135	268	446	535	886
<b>Businesses reporting a loss (No.)</b>	7	-	-	2	5
Total Sales \$	1,263	-	-	181	1,082
Total Expense \$	1,387	-	-	232	1,155
Net Loss \$	-124	-	-	-51	-73
1985					
<b>All Businesses (No.)</b>	145	20	53	34	38
Total Sales \$	16,361	296	1,779	2,833	11,453
Total Expense \$	14,867	287	1,299	2,375	10,906
Net Profit (loss) \$	1,494	9	480	458	547
<b>Businesses reporting a profit (No.)</b>	131	20	51	26	34
Total Sales \$	13,990	296	1,732	2,267	9,695
Total Expense \$	12,327	287	1,251	1,762	9,027
Net Profit \$	1,663	9	481	505	668
<b>Businesses reporting a loss (No.)</b>	14	-	2	8	4
Total Sales \$	2,371	-	47	566	1,758
Total Expense \$	2,540	-	48	613	1,879
Net Loss \$	-169	-	-1	-47	-121

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	461	115		115		115		116			
Businesses in sample	35										
Low sales value (\$000's)	(1)			(1)			21	39			
High sales value (\$000's)	(1)			21			39	128			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales					Percent of sales					
<b>Cost of Sales</b>	40.0	-	24.7	53.5	53.1	97.5	41.0	-	24.7	53.5	53.1
<b>Occupancy Expenses</b>	11.2	16.3	15.0	9.5	6.5	100.0	11.2	16.3	15.0	9.5	6.5
Mortgage Interest	-					0.5	0.5	-			
Depreciation	4.4	5.0	6.3	4.3	1.3	91.8	4.7	5.0	6.6	5.0	1.3
Repairs & Maintenance	0.7	0.1	0.9	0.6	0.3	51.6	1.3	0.1	1.3	1.8	0.9
Heat, Light & Telephone	2.7	9.1	3.9	1.9	1.1	100.0	2.7	9.1	3.9	1.9	1.1
Business & Property Tax	1.6	1.7	1.7	0.9	2.4	95.8	1.7	1.7	1.7	1.1	2.4
Insurance	1.2	0.4	1.4	1.4	0.7	99.3	1.2	0.4	1.4	1.5	0.7
Rent	0.6					31.7	1.8	-			
<b>Personnel Expenses</b>	6.8	-	1.6	8.4	14.0	80.9	8.3	-	2.1	10.4	14.0
<b>Financial Expenses</b>	1.5	0.3	1.5	2.0	1.2	99.8	1.5	0.3	1.5	2.0	1.2
Bank Interest & Charges	0.8	-	0.4	1.2	0.9	84.0	0.9	-	0.6	1.2	1.0
Professional Fees	0.8	0.3	1.0	0.8	0.3	94.0	0.8	0.3	1.0	0.9	0.4
<b>Other Expenses</b>	16.7	...	13.5	17.3	17.5	100.0	16.7	...	13.5	17.3	17.5
<b>Profit (loss)</b>	23.8	29.2	43.7	9.3	7.7	100.0	23.8	29.2	43.7	9.3	7.7
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 4241 - Plumbing Contractors**

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems / e. except space heating, such as, installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware, plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	21	39	128
High sales value (\$000's)	(1)	21	39	128	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	4	-	-	3	11
Accounts and Notes Receivable	20	-	1	4	73
Inventory	18	-	-	3	67
Other Current Assets	2	-	-	-	9
<b>Total Current Assets</b>	<b>44</b>	<b>-</b>	<b>1</b>	<b>10</b>	<b>159</b>
Fixed Assets	18	-	1	14	54
Less Accum Dep on Fixed Assets	10	-	-	7	31
Other Assets	2	-	-	-	6
<b>Total Assets</b>	<b>53</b>	<b>-</b>	<b>1</b>	<b>17</b>	<b>188</b>
<b>Liabilities and Equity</b>					
Current Loans	4	-	1	-	14
Other Current Liabilities	27	-	-	9	96
<b>Total Current Liabilities</b>	<b>31</b>	<b>-</b>	<b>1</b>	<b>9</b>	<b>110</b>
Mortgages Payable	-	-	-	-	2
Long Term Debt	2	-	-	-	6
Other Liabilities	2	-	-	1	6
<b>Total Liabilities</b>	<b>35</b>	<b>-</b>	<b>1</b>	<b>10</b>	<b>123</b>
<b>Total Equity</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>65</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	21	39	128
High sales value (\$000's)	(1)	21	39	128	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	2.1	-	1.0	1.4	2.6
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-4.3	-	3.0	-0.2	-7.8
Interest Coverage ratio (times)	77.5	-	116.1	68.7	35.6
Debt ratio (times)	0.6	-	0.6	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Plumbing Contractors (SIC 4241)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	5	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	6	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	22	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	-17	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	240	22,715	966	28	33
less than 20	226	13,292	565	28	33
20 - 99	14	9,423	401	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	305	30,666	1,323	47	..
less than 20	290	18,262	788	46	..
20 - 99	15	12,404	535	1	..
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba: Plumbing Contractors (SIC 4241)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>257</b>	<b>59</b>	<b>69</b>	<b>64</b>	<b>65</b>
Total Sales \$	30 317	910	2,435	5,078	21,894
Total Expense \$	28,229	770	1,955	4,446	21,058
Net Profit (loss) \$	2,088	140	480	632	836
<b>Businesses reporting a profit (No.)</b>	<b>203</b>	<b>44</b>	<b>60</b>	<b>52</b>	<b>47</b>
Total Sales \$	21,332	710	2,012	4,018	14,592
Total Expense \$	18,701	484	1,499	3,295	13,423
Net Profit \$	2,631	226	513	723	1,169
<b>Businesses reporting loss (No.)</b>	<b>54</b>	<b>15</b>	<b>9</b>	<b>12</b>	<b>18</b>
Total Sales \$	8,985	200	423	1,060	7,302
Total Expense \$	9,528	286	456	1,151	7,635
Net Loss \$	-543	-86	-33	-91	-333
1983					
<b>All Businesses (No.)</b>	<b>308</b>	<b>57</b>	<b>94</b>	<b>79</b>	<b>78</b>
Total Sales \$	29,757	909	2,770	5,599	20,479
Total Expense \$	26,743	487	1,997	4,945	19,314
Net Profit (loss) \$	3,014	422	773	654	1,165
<b>Businesses reporting a profit (No.)</b>	<b>252</b>	<b>31</b>	<b>90</b>	<b>70</b>	<b>61</b>
Total Sales \$	22,629	516	2,643	4,934	14,536
Total Expense \$	19,289	81	1,821	4,231	13,156
Net Profit \$	3,340	435	822	703	1,380
<b>Businesses reporting a loss (No.)</b>	<b>56</b>	<b>26</b>	<b>4</b>	<b>9</b>	<b>17</b>
Total Sales \$	7,128	393	127	665	5,943
Total Expense \$	7,454	406	176	714	6,158
Net Loss \$	-326	-13	-49	-49	-215
1984					
<b>All Businesses (No.)</b>	<b>454</b>	<b>105</b>	<b>105</b>	<b>131</b>	<b>113</b>
Total Sales \$	69,563	2,083	5,186	13,080	49,214
Total Expense \$	63,971	1,567	3,990	12,183	46,231
Net Profit (loss) \$	5,592	516	1,196	897	2,983
<b>Businesses reporting a profit (No.)</b>	<b>410</b>	<b>94</b>	<b>93</b>	<b>123</b>	<b>100</b>
Total Sales \$	61,666	1,937	4,642	12,176	42,911
Total Expense \$	55,695	1,364	3,400	11,231	39,700
Net Profit \$	5,971	573	1,242	945	3,211
<b>Businesses reporting a loss (No.)</b>	<b>44</b>	<b>11</b>	<b>12</b>	<b>8</b>	<b>13</b>
Total Sales \$	7,897	146	544	904	6,303
Total Expense \$	8,276	203	590	952	6,531
Net Loss \$	-379	-57	-46	-48	-228
1985					
<b>All Businesses (No.)</b>	<b>462</b>	<b>97</b>	<b>129</b>	<b>119</b>	<b>117</b>
Total Sales \$	63,731	1,241	3,797	9,978	48,715
Total Expense \$	58,986	870	2,519	8,789	46,808
Net Profit (loss) \$	4,745	371	1,278	1,189	1,907
<b>Businesses reporting a profit (No.)</b>	<b>387</b>	<b>76</b>	<b>126</b>	<b>94</b>	<b>91</b>
Total Sales \$	52,091	951	3,713	8,096	39,331
Total Expense \$	46,952	525	2,431	6,818	37,178
Net Profit \$	5,139	426	1,282	1,278	2,153
<b>Businesses reporting a loss (No.)</b>	<b>75</b>	<b>21</b>	<b>3</b>	<b>25</b>	<b>26</b>
Total Sales \$	11,640	290	84	1,882	9,384
Total Expense \$	12,034	345	88	1,971	9,630
Net Loss \$	-394	-55	-4	-89	-246

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba, Truck Transport Industry (SIC 456)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%					Top 25%		
Number of businesses (estimated)	2 428	607	607	607					607		
Businesses in sample	92										
Low sales value (\$000's)	(1)	(1)	29	55	55				122		
High sales value (\$000's)	(1)	29							(1)		
<hr/>											
Industry Average(2)											
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Vehicle Expenses</b>	<b>36.5</b>	<b>35.8</b>	<b>35.3</b>	<b>32.7</b>	<b>41.7</b>	<b>95.5</b>	<b>38.2</b>	<b>40.6</b>	<b>37.8</b>	<b>32.7</b>	<b>41.7</b>
Depreciation	10.3	6.7	13.0	10.9	10.4	86.8	11.9	11.0	13.9	11.2	11.0
Repairs & Maintenance	3.1	1.4	5.8	0.4	4.5	44.2	7.1	7.2	10.2	2.0	6.1
Insurance	2.4	3.3	2.5	2.3	1.8	79.7	3.1	3.8	4.5	2.7	1.9
Fuel Expense	19.6	24.0	13.4	18.4	23.0	84.9	23.1	27.2	15.1	22.9	28.0
Business Tax	1.0	0.4	0.7	0.7	2.1	60.3	1.6	1.2	1.1	1.4	2.2
<b>Personnel Expenses</b>	<b>19.6</b>	<b>7.0</b>	<b>30.2</b>	<b>17.9</b>	<b>22.0</b>	<b>75.3</b>	<b>26.1</b>	<b>25.4</b>	<b>34.0</b>	<b>20.2</b>	<b>23.7</b>
<b>Financial Expenses</b>	<b>3.9</b>	<b>3.3</b>	<b>4.0</b>	<b>5.0</b>	<b>3.5</b>	<b>89.9</b>	<b>4.4</b>	<b>4.9</b>	<b>4.3</b>	<b>5.1</b>	<b>3.6</b>
Bank Interest & Charges	2.9	3.0	1.5	4.5	2.8	82.3	3.5	5.5	1.8	4.9	2.9
Professional Fees	1.1	0.3	2.5	0.5	0.7	76.7	1.4	1.0	2.9	0.6	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Other Expenses</b>	<b>29.4</b>	<b>35.1</b>	<b>26.0</b>	<b>31.2</b>	<b>26.1</b>	<b>100.0</b>	<b>29.4</b>	<b>35.1</b>	<b>26.0</b>	<b>31.2</b>	<b>26.1</b>
<b>Profit (loss)</b>	<b>10.5</b>	<b>18.7</b>	<b>4.5</b>	<b>13.2</b>	<b>6.7</b>	<b>98.7</b>	<b>10.6</b>	<b>18.7</b>	<b>4.5</b>	<b>13.6</b>	<b>6.8</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

**SIC 456 - Truck Transport Industry**

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Truck Transport Industry (SIC 456)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,428	607	607	607	607
Businesses in sample	92	-	-	-	-
Low. sales value (\$000's)	(1)	(1)	29	55	122
High sales value (\$000's)	(1)	29	55	122	(1)
			Average (\$000's)		
<b>Assets</b>					
Cash	5	-	1	1	15
Accounts and Notes Receivable	7	-	1	2	24
Inventory	1	-	-	-	5
Other Current Assets	1	-	2	1	3
<b>Total Current Assets</b>	<b>14</b>	<b>-</b>	<b>4</b>	<b>3</b>	<b>47</b>
Fixed Assets	67	-	35	43	180
Less Accum Dep on Fixed Assets	24	-	18	6	67
Other Assets	2	-	-	-	7
<b>Total Assets</b>	<b>60</b>	<b>-</b>	<b>21</b>	<b>41</b>	<b>168</b>
<b>Liabilities and Equity</b>					
Current Loans	7	-	3	2	21
Other Current Liabilities	24	-	9	28	56
<b>Total Current Liabilities</b>	<b>31</b>	<b>-</b>	<b>13</b>	<b>30</b>	<b>77</b>
Mortgages Payable	1	-	-	-	3
Long Term Debt	5	-	4	-	16
Other Liabilities	12	-	11	9	28
<b>Total Liabilities</b>	<b>49</b>	<b>-</b>	<b>27</b>	<b>40</b>	<b>124</b>
<b>Total Equity</b>	<b>10</b>	<b>-</b>	<b>-6</b>	<b>2</b>	<b>43</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Truck Transport Industry (SIC 456)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,428	607	607	607	607
Businesses in sample	92	-	-	-	-
Low. sales value (\$000's)	(1)	(1)	29	55	122
High sales value (\$000's)	(1)	29	55	122	(1)
			Average		
<b>Liquidity Ratio</b>					
Current ratio (times)	0.7	-	0.5	0.4	0.9
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-	-	-20.3	...	11.7
Interest Coverage ratio (times)	19.1	2.6	17.3	23.0	25.4
Debt ratio (times)	1.0	-	1.3	0.8	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba, Truck Transport Industry (SIC 456)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	441	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	39	--	--	--	--
Sale of Fixed Assets	17	--	--	--	--
Increase in Long Term Debt	13	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
<b>Total</b>	<b>74</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	36	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	16	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	1	--	--	--	--
<b>Total</b>	<b>61</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>13</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba, Truck Transport Industry (SIC 456)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>768</b>	<b>159,327</b>	<b>10,446</b>	<b>139</b>	<b>95</b>
less than 20	697	29,593	1,577	132	89
20 - 99	30	14,088	728	5	3
100 - 499	23	35,368	1,880	-	3
500 and over	18	80,278	6,261	2	-
<b>1985</b>					
<b>Total</b>	<b>767</b>	<b>184,577</b>	<b>9,852</b>	<b>99</b>	<b>...</b>
less than 20	690	37,000	1,591	90	
20 - 99	34	16,641	724	8	
100 - 499	27	50,899	2,174	-	
500 and over	16	80,037	5,363	1	

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,846	456	467	461	462
Total Sales \$	183,858	8,446	18,049	35,110	122,253
Total Expense \$	167,941	5,605	13,982	30,988	117,366
Net Profit (loss) \$	15,917	2,841	4,067	4,122	4,887
Businesses reporting a profit (No.)	1,508	413	397	380	318
Total Sales \$	126,668	7,633	15,288	28,923	74,824
Total Expense \$	106,810	4,687	10,715	24,349	67,059
Net Profit \$	19,858	2,946	4,573	4,574	7,765
Businesses reporting loss (No.)	338	43	70	81	144
Total Sales \$	57,190	813	2,761	6,187	47,429
Total Expense \$	61,131	918	3,267	6,639	50,307
Net Loss \$	-3,941	-105	-506	-452	-2,878
1983					
All Businesses (No.)	2,102	524	520	532	526
Total Sales \$	172,891	9,647	19,342	36,202	107,700
Total Expense \$	151,107	7,689	13,796	29,655	99,967
Net Profit (loss) \$	21,784	1,958	5,546	6,547	7,733
Businesses reporting a profit (No.)	1,759	377	492	447	443
Total Sales \$	141,718	6,699	18,339	30,317	86,363
Total Expense \$	116,846	3,812	12,668	23,369	76,997
Net Profit \$	24,872	2,887	5,671	6,948	9,366
Businesses reporting a loss (No.)	343	147	28	85	83
Total Sales \$	31,173	2,948	1,003	5,885	21,337
Total Expense \$	34,261	3,877	1,128	6,286	22,970
Net Loss \$	-3,088	-929	-125	-401	-1,633
1984					
All Businesses (No.)	2,099	521	527	525	526
Total Sales \$	262,555	10,208	25,742	49,211	177,394
Total Expense \$	240,384	6,845	20,699	44,734	168,106
Net Profit (loss) \$	22,171	3,363	5,043	4,477	9,288
Businesses reporting a profit (No.)	1,800	413	488	453	446
Total Sales \$	223,168	8,248	23,954	41,735	149,231
Total Expense \$	198,299	4,642	18,638	36,483	138,536
Net Profit \$	24,869	3,606	5,316	5,252	10,695
Businesses reporting a loss (No.)	299	108	39	72	80
Total Sales \$	39,387	1,960	1,788	7,476	28,163
Total Expense \$	42,085	2,203	2,061	8,251	29,570
Net Loss \$	-2,698	-243	-273	-775	-1,407
1985					
All Businesses (No.)	2,431	602	570	648	611
Total Sales \$	294,100	11,763	24,927	52,579	204,831
Total Expense \$	264,502	9,338	19,795	44,827	190,542
Net Profit (loss) \$	29,598	2,425	5,132	7,752	14,289
Businesses reporting a profit (No.)	1,981	420	435	607	519
Total Sales \$	236,217	8,498	18,740	49,498	159,481
Total Expense \$	202,817	5,075	12,818	41,352	143,572
Net Profit \$	33,400	3,423	5,922	8,146	15,909
Businesses reporting a loss (No.)	450	182	135	41	92
Total Sales \$	57,883	3,265	6,187	3,081	45,350
Total Expense \$	61,685	4,263	6,977	3,475	46,970
Net Loss \$	-3,802	-998	-790	-394	-1,620

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Dry Bulk Materials Trucking Industry (SIC 4564)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
<hr/>					
Selected expense item	Industry Average(2)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales				
<hr/>					
<b>Vehicle Expenses</b>	<b>46.7</b>	--	--	--	--
Depreciation	9.4	--	--	--	--
Repairs & Maintenance	3.8	--	--	--	--
Insurance	3.2	--	--	--	--
Fuel Expense	29.3	--	--	--	--
Business Tax	0.9	--	--	--	--
<b>Personnel Expenses</b>	<b>3.2</b>	--	--	--	--
<b>Financial Expenses</b>	<b>3.9</b>	--	--	--	--
Bank Interest & Charges	3.2	--	--	--	--
Professional Fees	0.6	--	--	--	--
Franchise Fees	-	--	--	--	--
<b>Other Expenses</b>	<b>27.8</b>	--	--	--	--
<b>Profit (loss)</b>	<b>18.5</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow, as for example, dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Dry Bulk Materials Trucking Industry (SIC 4564)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	3	--	--	--	--
Accounts and Notes Receivable	14	--	--	--	--
Inventory	2	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	21	--	--	--	--
Fixed Assets	40	--	--	--	--
Less Accum Dep on Fixed Assets	4	--	--	--	--
Other Assets	3	--	--	--	--
<b>Total Assets</b>	60	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	9	--	--	--	--
Other Current Liabilities	5	--	--	--	--
<b>Total Current Liabilities</b>	15	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	9	--	--	--	--
Other Liabilities	14	--	--	--	--
<b>Total Liabilities</b>	37	--	--	--	--
<b>Total Equity</b>	23	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Dry Bulk Materials Trucking Industry (SIC 4564)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	0.9	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	4.4	--	--	--	--
Interest Coverage ratio (times)	9.8	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Dry Bulk Materials Trucking Industry (SIC 4564)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Truck Transport Industry (SIC 456)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	768	159,327	10,446	139	95
less than 20	697	29,593	1,577	132	89
20 - 99	30	14,088	728	5	3
100 - 499	23	35,368	1,880	-	3
500 and over	18	80,278	6,261	2	-
<b>1985</b>					
<b>Total</b>	767	184,577	9,852	99	
less than 20	690	37,000	1,591	90	
20 - 99	34	16,641	724	8	
100 - 499	27	50,899	2,174	-	
500 and over	16	80,037	5,363	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
 Manitoba, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>96</b>	<b>23</b>	<b>22</b>	<b>27</b>	<b>24</b>
Total Sales \$	8,927	489	735	1,143	6,560
Total Expense \$	8,567	275	467	1,017	6,808
Net Profit (loss) \$	360	214	268	126	-248
<b>Businesses reporting a profit (No.)</b>	<b>76</b>	<b>23</b>	<b>21</b>	<b>22</b>	<b>10</b>
Total Sales \$	3,936	489	703	956	1,788
Total Expense \$	3,132	275	428	828	1,601
Net Profit \$	804	214	275	128	187
<b>Businesses reporting loss (No.)</b>	<b>20</b>	<b>-</b>	<b>1</b>	<b>5</b>	<b>14</b>
Total Sales \$	4,991	-	32	187	4,772
Total Expense \$	5,435	-	39	189	5,207
Net Loss \$	-444	-	-7	-2	-435
1983					
<b>All Businesses (No.)</b>	<b>98</b>	<b>24</b>	<b>23</b>	<b>26</b>	<b>25</b>
Total Sales \$	9,183	551	1,033	1,878	5,721
Total Expense \$	8,324	382	801	1,583	5,558
Net Profit (loss) \$	859	169	232	295	163
<b>Businesses reporting a profit (No.)</b>	<b>79</b>	<b>21</b>	<b>22</b>	<b>16</b>	<b>20</b>
Total Sales \$	7,242	456	999	1,085	4,702
Total Expense \$	6,299	245	765	779	4,510
Net Profit \$	943	211	234	306	192
<b>Businesses reporting a loss (No.)</b>	<b>19</b>	<b>3</b>	<b>1</b>	<b>10</b>	<b>5</b>
Total Sales \$	1,941	95	34	793	1,019
Total Expense \$	2,025	137	36	804	1,048
Net Loss \$	-84	-42	-2	-11	-29
1984					
<b>All Businesses (No.)</b>	<b>192</b>	<b>36</b>	<b>58</b>	<b>33</b>	<b>65</b>
Total Sales \$	30,331	601	1,586	2,321	25,823
Total Expense \$	29,285	517	1,187	1,989	25,592
Net Profit (loss) \$	1,046	84	399	332	231
<b>Businesses reporting a profit (No.)</b>	<b>154</b>	<b>18</b>	<b>41</b>	<b>33</b>	<b>62</b>
Total Sales \$	28,906	321	1,175	2,321	25,089
Total Expense \$	27,771	182	775	1,989	24,825
Net Profit \$	1,135	139	400	332	264
<b>Businesses reporting a loss (No.)</b>	<b>38</b>	<b>18</b>	<b>17</b>	<b>-</b>	<b>3</b>
Total Sales \$	1,425	280	411	-	734
Total Expense \$	1,514	335	412	-	767
Net Loss \$	-89	-55	-1	-	-33
1985					
<b>All Businesses (No.)</b>	<b>115</b>	<b>23</b>	<b>30</b>	<b>33</b>	<b>29</b>
Total Sales \$	20,544	442	1,188	2,412	16,502
Total Expense \$	18,620	272	900	2,116	15,332
Net Profit (loss) \$	1,924	170	288	296	1,170
<b>Businesses reporting a profit (No.)</b>	<b>111</b>	<b>22</b>	<b>30</b>	<b>33</b>	<b>26</b>
Total Sales \$	15,739	432	1,188	2,412	11,707
Total Expense \$	13,794	254	900	2,116	10,524
Net Profit \$	1,945	178	288	296	1,183
<b>Businesses reporting a loss (No.)</b>	<b>4</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>3</b>
Total Sales \$	4,805	10	-	-	4,795
Total Expense \$	4,826	18	-	-	4,808
Net Loss \$	-21	-8	-	-	-13

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	300	75		75		75		75				
Businesses in sample	33											
Low sales value (\$000's)	(1)											
High sales value (\$000's)	(1)											
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%			
	Percent of sales						Percent of sales					
<b>Vehicle Expenses</b>	25.0	32.2	26.8	16.9	24.8	98.8	25.3	32.2	26.8	17.7	24.8	
Depreciation	3.0	1.7	4.6	0.5	5.1	54.8	5.5	5.7	4.6	8.2	6.3	
Repairs & Maintenance	0.8	...	...	...	...	14.0	5.5	...	...	...	...	
Insurance	3.0	3.6	4.9	2.6	1.2	74.5	4.1	3.7	4.9	4.0	3.1	
Fuel Expense	17.0	23.3	16.9	13.5	14.8	88.9	19.1	25.9	16.9	16.8	17.3	
Business Tax	1.2	1.5	0.4	0.2	2.6	86.3	1.3	1.5	0.4	0.2	3.2	
<b>Personnel Expenses</b>	16.6	7.6	7.8	17.8	31.7	68.8	24.1	25.4	7.8	29.8	38.3	
<b>Financial Expenses</b>	3.3	1.4	3.2	4.6	3.8	87.2	3.8	2.3	3.2	5.3	3.8	
Bank Interest & Charges	2.7	0.3	2.6	4.2	3.4	56.4	4.8	1.0	3.8	9.6	4.2	
Professional Fees	0.6	1.1	0.6	0.4	0.4	77.8	0.8	1.8	0.6	0.5	0.5	
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Expenses</b>	35.6	44.5	31.0	39.5	28.3	100.0	35.6	44.5	31.0	39.5	28.3	
<b>Profit (loss)</b>	19.5	14.4	31.2	21.2	11.4	100.0	19.5	14.4	31.2	21.2	11.4	
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item x 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

**SIC 4581 - Taxicab Industry**

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	17	26	37
High sales value (\$000's)	(1)	17	26	37	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	3	-	2	-	8
Accounts and Notes Receivable	-	-	-	-	1
Inventory	-	-	-	-	-
Other Current Assets	-	-	-	-	-
<b>Total Current Assets</b>	3	-	2	-	9
Fixed Assets	4	-	1	1	13
Less Accum Dep on Fixed Assets	1	-	-	-	4
Other Assets	11	-	3	-	40
<b>Total Assets</b>	17	-	6	1	58
<b>Liabilities and Equity</b>					
Current Loans	-	-	-	-	-
Other Current Liabilities	1	-	-	-	2
<b>Total Current Liabilities</b>	1	-	-	-	2
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	5	-	-	-	21
<b>Total Liabilities</b>	6	-	-	-	24
<b>Total Equity</b>	11	-	6	1	34

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	17	26	37
High sales value (\$000's)	(1)	17	26	37	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	24.8	-	51.4	-	21.0
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.4	-	-	0.4	0.7
Interest Coverage ratio (times)	7.2	-	13.5	2.7	11.5
Debt ratio (times)	0.2	-	-	0.3	0.4

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Taxicab Industry (SIC 4581)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Taxicab Industry (SIC 4581)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	222	6,231	901	35	28
less than 20	213	3,707	536	34	28
20 - 99	9	2,524	365	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	224	5,992	512	39	-
less than 20	220	4,516	386	39	-
20 - 99	4	1,476	126	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Taxicab Industry (SIC 4581)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	329	76	84	86	83
Total Sales \$	20 340	1 276	1 903	3 035	14 126
Total Expense \$	18 295	1 004	1 415	2 524	13 352
Net Profit (loss) \$	2 045	272	488	511	774
<b>Businesses reporting a profit (No.)</b>	288	76	78	76	58
Total Sales \$	16 396	1 276	1 738	2 714	10 668
Total Expense \$	14 011	1 004	1 243	2 117	9 647
Net Profit \$	2 385	272	495	597	1 021
<b>Businesses reporting loss (No.)</b>	41	-	6	10	25
Total Sales \$	3 944	-	165	321	3 458
Total Expense \$	4 284	-	172	407	3 705
Net Loss \$	-340	-	-7	-86	-247
<b>1983</b>					
<b>All Businesses (No.)</b>	397	90	96	109	102
Total Sales \$	18 791	1 146	1 840	2 927	12 878
Total Expense \$	16 955	1 087	1 341	2 379	12 148
Net Profit (loss) \$	1 836	59	499	548	730
<b>Businesses reporting a profit (No.)</b>	341	68	87	104	82
Total Sales \$	15 142	819	1 678	2 798	9 847
Total Expense \$	13 107	724	1 160	2 202	9 021
Net Profit \$	2 035	95	518	596	826
<b>Businesses reporting a loss (No.)</b>	56	22	9	5	20
Total Sales \$	3 649	327	162	129	3 031
Total Expense \$	3 848	363	181	177	3 127
Net Loss \$	-199	-36	-19	-48	-96
<b>1984</b>					
<b>All Businesses (No.)</b>	457	109	117	113	118
Total Sales \$	25 920	1 639	2 929	4 277	17 075
Total Expense \$	26 036	1 495	2 385	3 662	18 494
Net Profit (loss) \$	-116	144	544	615	-1 419
<b>Businesses reporting a profit (No.)</b>	374	72	117	104	81
Total Sales \$	18 764	1 201	2 929	3 929	10 705
Total Expense \$	16 153	919	2 385	3 278	9 571
Net Profit \$	2 611	282	544	651	1 134
<b>Businesses reporting a loss (No.)</b>	83	37	-	9	37
Total Sales \$	7 156	438	-	348	6 370
Total Expense \$	9 883	576	-	384	8 923
Net Loss \$	-2 727	-138	-	-36	-2 553
<b>1985</b>					
<b>All Businesses (No.)</b>	302	57	85	79	81
Total Sales \$	16 340	789	1 890	2 323	11 338
Total Expense \$	14 863	740	1 323	1 830	10 970
Net Profit (loss) \$	1 477	49	567	493	368
<b>Businesses reporting a profit (No.)</b>	233	28	85	68	52
Total Sales \$	8 515	430	1 890	2 032	4 163
Total Expense \$	6 777	341	1 323	1 429	3 684
Net Profit \$	1 738	89	567	603	479
<b>Businesses reporting a loss (No.)</b>	69	29	-	11	29
Total Sales \$	7 825	359	-	291	7 175
Total Expense \$	8 086	399	-	401	7 286
Net Loss \$	-261	-40	-	-110	-111

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
<b>Number of businesses (estimated)</b>	251		62		63		63		63		63
Businesses in sample	32										
Low sales value (\$000's)	(1)		(1)				30		108		253
High sales value (\$000's)	(1)		30				108		253		253
<b>Industry Average(2)</b>											
<b>Cost of Sales</b>	60.2	53.8	41.9	66.1	75.8	92.5	65.1	62.8	49.9	66.1	75.8
<b>Occupancy Expenses</b>	11.2	12.5	14.3	10.5	8.0	100.0	11.2	12.5	14.3	10.5	8.0
Mortgage Interest	-						1.6	0.3			
Depreciation	2.4	1.4	4.4	2.1	1.8	73.1	3.3	2.9	6.5	2.7	1.9
Repairs & Maintenance	1.0	1.5	1.6	0.6	0.5	98.4	1.1	1.5	1.6	0.6	0.5
Heat, Light & Telephone	2.9	5.6	2.6	2.6	1.2	100.0	2.9	5.6	2.6	2.6	1.2
Business & Property Tax	0.9	1.2	0.8	0.8	0.9	84.3	1.1	1.7	0.9	1.0	0.9
Insurance	0.5	0.8	0.5	0.6	0.3	91.1	0.5	1.1	0.5	0.6	0.3
Rent	3.4	2.1	4.5	3.9	3.4	57.4	6.0	6.3	6.1	6.0	5.8
<b>Personnel Expenses</b>	14.2	14.7	21.3	9.9	10.7	89.2	15.9	19.3	21.3	13.6	10.7
<b>Financial Expenses</b>	3.3	3.9	2.9	3.6	3.0	100.0	3.3	3.9	2.9	3.6	3.0
Bank Interest & Charges	2.5	2.5	2.2	3.0	2.4	96.0	2.6	2.5	2.2	3.0	2.7
Professional Fees	0.8	1.4	0.7	0.6	0.7	92.9	0.9	1.4	0.8	0.7	0.7
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	7.9	13.4	11.4	3.9	3.2	100.0	7.9	13.4	11.4	3.9	3.2
Advertising	1.0	2.3	0.7	0.8	0.3	97.5	1.0	2.3	0.7	0.8	0.3
Supplies	5.4	11.1	7.9	1.3	1.4	96.9	5.6	11.1	7.9	1.3	1.6
Delivery	0.7	-	0.7	0.5	1.3	75.6	0.9	0.1	0.7	0.5	1.5
Fuel Expense	0.8	-	2.1	1.4	0.2	48.3	1.7	-	2.1	1.5	0.9
<b>Other Expenses</b>	1.6	2.1	3.3	0.4	0.5	83.0	1.9	3.1	3.9	0.5	0.5
<b>Profit (loss)</b>	1.7	-0.4	4.9	5.5	-1.1	100.0	1.7	-0.4	4.9	5.5	-1.1
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit / loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken doughnuts pizzas soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetable stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	251	62	63	63	63
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	30	108	253
High sales value (\$000's)	(1)	30	108	253	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	2	-	2	2	3
Accounts and Notes Receivable	2	-	-	1	6
Inventory	8	3	2	7	17
Other Current Assets	1	-	-	-	2
<b>Total Current Assets</b>	13	3	4	10	28
Fixed Assets	36	1	21	46	68
Less Accum Dep on Fixed Assets	11	-	1	13	25
Other Assets	3	-	2	2	7
<b>Total Assets</b>	41	4	26	44	77
<b>Liabilities and Equity</b>					
Current Loans	7	1	2	11	14
Other Current Liabilities	12	-	4	5	30
<b>Total Current Liabilities</b>	19	2	6	16	44
Mortgages Payable	4	-	9	5	2
Long Term Debt	2	1	-	6	2
Other Liabilities	18	-	-	12	48
<b>Total Liabilities</b>	43	3	16	39	96
<b>Total Equity</b>	-2	1	11	6	-19

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Specialty Food Stores (SIC 6012)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	251	62	63	63	63
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	30	108	253
High sales value (\$000's)	(1)	30	108	253	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	0.8	1.9	0.6	1.1	0.7
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-0.7	2.3	-2.2	0.6	-1.0
Interest Coverage ratio (times)	16.3	2.8	5.3	17.1	36.3
Debt ratio (times)	1.1	0.7	0.4	0.9	1.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Specialty Food Stores (SIC 6012)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	17	--	--	--	--
Businesses in sample	2	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average \$000's			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Food Stores (SIC 601)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	810	126.551	9.333	130	92
less than 20	762	29 338	2 188	119	91
20 - 99	29	10 251	781	7	1
100 - 499	3	2 607	198	-	-
500 and over	16	84 355	6 166	4	-
<b>1985</b>					
<b>Total</b>	854	147.371	9.907	105	-
less than 20	801	37 529	2 550	100	-
20 - 99	33	15 373	1 073	2	-
100 - 499	6	4 453	313	2	-
500 and over	14	90 016	5 971	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>219</b>	<b>53</b>	<b>56</b>	<b>50</b>	<b>60</b>
Total Sales \$	56,175	2,313	5,069	11,737	37,056
Total Expense \$	53,788	2,035	4,427	11,106	36,220
Net Profit (loss) \$	2,387	278	642	631	836
<b>Businesses reporting a profit (No.)</b>	<b>181</b>	<b>46</b>	<b>46</b>	<b>43</b>	<b>46</b>
Total Sales \$	44,918	1,999	3,971	10,287	28,661
Total Expense \$	42,254	1,678	3,264	9,578	27,734
Net Profit \$	2,664	321	707	709	927
<b>Businesses reporting loss (No.)</b>	<b>38</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>14</b>
Total Sales \$	11,257	314	1,098	1,450	8,395
Total Expense \$	11,534	357	1,163	1,528	8,486
Net Loss \$	-277	-43	-65	-78	-91
1983					
<b>All Businesses (No.)</b>	<b>282</b>	<b>64</b>	<b>75</b>	<b>72</b>	<b>71</b>
Total Sales \$	62,001	1,260	5,726	12,050	42,965
Total Expense \$	59,491	1,541	4,977	11,267	41,706
Net Profit (loss) \$	2,510	-281	749	783	1,259
<b>Businesses reporting a profit (No.)</b>	<b>182</b>	<b>8</b>	<b>57</b>	<b>64</b>	<b>53</b>
Total Sales \$	47,334	217	4,515	10,599	32,003
Total Expense \$	43,742	164	3,637	9,711	30,230
Net Profit \$	3,592	53	878	888	1,773
<b>Businesses reporting a loss (No.)</b>	<b>100</b>	<b>56</b>	<b>18</b>	<b>8</b>	<b>18</b>
Total Sales \$	14,667	1,043	1,211	1,451	10,962
Total Expense \$	15,749	1,377	1,340	1,556	11,476
Net Loss \$	-1,082	-334	-129	-105	-514
1984					
<b>All Businesses (No.)</b>	<b>364</b>	<b>85</b>	<b>97</b>	<b>91</b>	<b>91</b>
Total Sales \$	78,012	3,193	8,442	17,105	49,272
Total Expense \$	77,706	3,067	8,180	16,750	49,709
Net Profit (loss) \$	306	126	262	355	-437
<b>Businesses reporting a profit (No.)</b>	<b>227</b>	<b>68</b>	<b>57</b>	<b>52</b>	<b>50</b>
Total Sales \$	44,546	2,563	5,214	10,766	26,003
Total Expense \$	42,133	2,404	4,700	10,039	24,990
Net Profit \$	2,413	159	514	727	1,013
<b>Businesses reporting a loss (No.)</b>	<b>137</b>	<b>17</b>	<b>40</b>	<b>39</b>	<b>41</b>
Total Sales \$	33,466	630	3,228	6,339	23,269
Total Expense \$	35,573	663	3,480	6,711	24,719
Net Loss \$	-2,107	-33	-252	-372	-1,450
1985					
<b>All Businesses (No.)</b>	<b>252</b>	<b>61</b>	<b>63</b>	<b>57</b>	<b>71</b>
Total Sales \$	52,686	1,540	4,711	9,415	37,020
Total Expense \$	51,226	1,412	4,276	8,675	36,863
Net Profit (loss) \$	1,460	128	435	740	157
<b>Businesses reporting a profit (No.)</b>	<b>167</b>	<b>26</b>	<b>49</b>	<b>56</b>	<b>36</b>
Total Sales \$	36,960	853	4,050	9,167	22,890
Total Expense \$	34,964	687	3,557	8,422	22,298
Net Profit \$	1,996	166	493	745	592
<b>Businesses reporting a loss (No.)</b>	<b>85</b>	<b>35</b>	<b>14</b>	<b>1</b>	<b>35</b>
Total Sales \$	15,726	687	661	248	14,130
Total Expense \$	16,262	725	719	253	14,565
Net Loss \$	-536	-38	-58	-5	-435

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba, Pharmacies (SIC 6031)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
<b>Number of businesses (estimated)</b>	175		43		44		44		44		44
Businesses in sample	26										
Low sales value (\$000 s)	(1)										
High sales value (\$000 s)	(1)										
<b>Cost of Sales</b>	66.9	74.8	64.4	60.3	69.4	100.0	66.9	74.8	64.4	60.3	69.4
<b>Occupancy Expenses</b>	3.5	2.2	4.2	3.6	3.8	94.2	3.8	3.1	4.2	3.6	3.8
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	0.5	0.1	0.4	0.6	0.7	92.8	0.5	0.2	0.4	0.6	0.8
Repairs & Maintenance	0.4	0.4	0.6	0.4	0.3	90.1	0.5	0.5	0.6	0.4	0.3
Heat, Light & Telephone	0.8	0.4	1.2	0.8	0.6	92.9	0.8	0.6	1.2	0.8	0.6
Business & Property Tax	0.5	0.4	0.8	0.6	0.3	92.9	0.6	0.5	0.8	0.6	0.3
Insurance	0.2	0.2	0.3	0.2	0.2	92.9	0.3	0.3	0.3	0.2	0.2
Rent	1.1	0.7	0.9	0.9	1.7	62.5	1.8	1.1	3.1	1.4	1.9
<b>Personnel Expenses</b>	16.2	11.4	20.7	17.6	14.2	94.2	17.2	16.0	20.7	17.6	14.2
<b>Financial Expenses</b>	0.8	0.4	0.9	0.8	1.0	94.2	0.8	0.5	0.9	0.8	1.0
Bank Interest & Charges	0.3	0.2	0.3	0.2	0.1	85.0	0.4	0.3	0.3	0.3	0.5
Professional Fees	0.4	0.1	0.5	0.6	0.4	92.9	0.4	0.2	0.5	0.6	0.4
Franchise Fees	0.1	-	-	-	-	1.3	4.0	-	-	-	-
<b>Sales and Admin. Expenses</b>	2.7	1.8	3.5	2.7	2.7	98.7	2.7	1.8	3.5	2.7	2.8
Advertising	1.1	0.5	1.6	1.1	1.0	92.5	1.2	0.7	1.6	1.1	1.1
Supplies	1.0	0.8	1.2	1.0	0.8	98.7	1.0	0.8	1.2	1.0	0.9
Delivery	0.6	0.2	0.6	0.6	0.8	91.6	0.6	0.2	0.6	0.6	0.8
Fuel Expense	0.1	-	-	-	-	21.5	0.4	-	-	-	-
<b>Other Expenses</b>	2.6	2.9	0.8	6.1	0.9	99.6	2.6	3.0	0.8	6.1	0.9
<b>Profit (loss)</b>	7.3	6.5	5.5	8.9	8.1	100.0	7.3	6.5	5.5	8.9	8.1
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba Pharmacies (SIC 6031)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	175	43	44	44	44
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	347	472	831
High sales value (\$000's)	(1)	347	472	831	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	42	1	5	82	71
Accounts and Notes Receivable	20	2	6	35	34
Inventory	96	32	44	93	195
Other Current Assets	25	1	7	-	82
<b>Total Current Assets</b>	<b>184</b>	<b>35</b>	<b>62</b>	<b>210</b>	<b>381</b>
Fixed Assets	45	6	22	61	79
Less Accum Dep on Fixed Assets	24	4	14	24	49
Other Assets	41	7	32	35	80
<b>Total Assets</b>	<b>246</b>	<b>45</b>	<b>102</b>	<b>282</b>	<b>492</b>
<b>Liabilities and Equity</b>					
Current Loans	5	1	-	6	13
Other Current Liabilities	68	32	30	61	135
<b>Total Current Liabilities</b>	<b>73</b>	<b>33</b>	<b>31</b>	<b>67</b>	<b>148</b>
Mortgages Payable	-	2	-	-	-
Long Term Debt	3	2	-	-	10
Other Liabilities	33	6	19	59	41
<b>Total Liabilities</b>	<b>110</b>	<b>42</b>	<b>49</b>	<b>126</b>	<b>199</b>
<b>Total Equity</b>	<b>136</b>	<b>3</b>	<b>52</b>	<b>156</b>	<b>293</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba Pharmacies (SIC 6031)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	175	43	44	44	44
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	347	472	831
High sales value (\$000's)	(1)	347	472	831	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.2	1.2	2.1	4.1	4.5
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	16.1	13.9	1.8	1.5	44.1
Interest Coverage ratio (times)	63.6	3.7	15.9	73.7	139.5
Debt ratio (times)	0.6	0.9	0.6	0.5	0.4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Pharmacies (SIC 6031)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	162	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average ('\$000's)			
<b>Source of Funds</b>					
From Operations	50	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	27	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>82</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	21	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>41</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>41</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Pharmacies (SIC 6031)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>205</b>	<b>21,787</b>	<b>2,139</b>	<b>15</b>	<b>8</b>
less than 20	176	11,128	1,093	8	6
20 - 99	25	7,969	783	5	2
100 - 499	X	X	26	1	-
500 and over	X	X	237	1	-
<b>1985</b>					
<b>Total</b>	<b>194</b>	<b>26,866</b>	<b>2,194</b>	<b>11</b>	<b>-</b>
less than 20	163	13,266	1,084	6	-
20 - 99	28	10,139	828	5	-
100 - 499	X	X	44	-	-
500 and over	X	X	238	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba: Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	119	29	30	30	30
Total Sales \$	56 028	2,736	7,951	14,999	30,342
Total Expense \$	52,093	2,363	7,445	13,470	28,815
Net Profit (loss) \$	3,935	373	506	1,529	1,527
<b>Businesses reporting a profit (No.)</b>	110	24	30	27	29
Total Sales \$	53,245	2,369	7,951	13,558	29,367
Total Expense \$	49,236	1,935	7,445	12,017	27,839
Net Profit \$	4,009	434	506	1,541	1,528
<b>Businesses reporting loss (No.)</b>	9	5	-	3	1
Total Sales \$	2,783	367	-	1,441	975
Total Expense \$	2,857	428	-	1,453	976
Net Loss \$	-74	-61	-	-12	-1
1983					
<b>All Businesses (No.)</b>	131	32	33	33	33
Total Sales \$	55 495	932	7,051	14,961	32,551
Total Expense \$	51,052	996	6,660	14,046	29,350
Net Profit (loss) \$	4,443	-64	391	915	3,201
<b>Businesses reporting a profit (No.)</b>	88	5	24	29	30
Total Sales \$	48,541	342	5,514	13,225	29,460
Total Expense \$	43,574	251	5,037	12,259	26,027
Net Profit \$	4,967	91	477	966	3,433
<b>Businesses reporting a loss (No.)</b>	43	27	9	4	3
Total Sales \$	6,954	590	1,537	1,736	3,091
Total Expense \$	7,478	745	1,623	1,787	3,323
Net Loss \$	-524	-156	-86	-51	-232
1984					
<b>All Businesses (No.)</b>	192	47	47	48	50
Total Sales \$	86 838	4,410	15,414	24,963	42,051
Total Expense \$	83,570	4,514	15,138	24,295	39,623
Net Profit (loss) \$	3,268	-104	276	668	2,428
<b>Businesses reporting a profit (No.)</b>	131	-	33	48	50
Total Sales \$	77,117	-	10,103	24,963	42,051
Total Expense \$	73,662	-	9,744	24,295	39,623
Net Profit \$	3,455	-	359	668	2,428
<b>Businesses reporting a loss (No.)</b>	61	47	14	-	-
Total Sales \$	9,721	4,410	5,311	-	-
Total Expense \$	9,908	4,514	5,394	-	-
Net Loss \$	-187	-104	-83	-	-
1985					
<b>All Businesses (No.)</b>	183	35	53	46	49
Total Sales \$	119,810	7,418	21,774	29,878	60,740
Total Expense \$	110,785	7,239	18,758	28,445	56,343
Net Profit (loss) \$	9,025	179	3,016	1,433	4,397
<b>Businesses reporting a profit (No.)</b>	174	29	52	46	46
Total Sales \$	116,188	6,889	21,651	29,878	57,770
Total Expense \$	107,016	6,667	18,635	28,445	53,269
Net Profit \$	9,172	222	3,016	1,433	4,501
<b>Businesses reporting a loss (No.)</b>	9	6	1	-	3
Total Sales \$	3,622	529	123	-	2,970
Total Expense \$	3,769	572	123	-	3,074
Net Loss \$	-147	-43	-	-	-104

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Miscellaneous Clothing Stores (SIC 6141)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	146	--	--	--	--	--	--	--			
Businesses in sample	19										
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--			
High sales value (\$000's)	(1)	--	--	--	--	--	--	--			
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	48.3	--	--	--	--	100.0	48.3	--	--	--	--
<b>Occupancy Expenses</b>	7.9	--	--	--	--	100.0	7.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.6	--	--	--	--	78.4	4.6	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	56.9	0.7	--	--	--	--
Heat, Light & Telephone	1.1	--	--	--	--	62.5	1.8	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	82.3	0.7	--	--	--	--
Insurance	0.4	--	--	--	--	87.0	0.5	--	--	--	--
Rent	1.8	--	--	--	--	37.6	4.7	--	--	--	--
<b>Personnel Expenses</b>	6.9	--	--	--	--	60.9	11.3	--	--	--	--
<b>Financial Expenses</b>	4.1	--	--	--	--	100.0	4.1	--	--	--	--
Bank Interest & Charges	2.8	--	--	--	--	98.6	2.9	--	--	--	--
Professional Fees	1.3	--	--	--	--	87.0	1.5	--	--	--	--
Franchise Fees	-	--	--	--	--	0.8	0.9	--	--	--	--
<b>Sales and Admin. Expenses</b>	25.3	--	--	--	--	100.0	25.3	--	--	--	--
Advertising	15.4	--	--	--	--	88.7	17.4	--	--	--	--
Supplies	0.9	--	--	--	--	97.3	1.0	--	--	--	--
Delivery	7.9	--	--	--	--	95.4	8.3	--	--	--	--
Fuel Expense	1.0	--	--	--	--	21.1	4.7	--	--	--	--
<b>Other Expenses</b>	3.0	--	--	--	--	83.3	3.6	--	--	--	--
<b>Profit (loss)</b>	4.5	--	--	--	--	63.3	7.2	--	--	--	--
<b>Total</b>	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 6141 - Miscellaneous Clothing Stores**

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Miscellaneous Clothing Stores (SIC 6141)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	146	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	7	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	30	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	42	--	--	--	--
Fixed Assets	27	--	--	--	--
Less Accum Dep on Fixed Assets	8	--	--	--	--
Other Assets	1	--	--	--	--
<b>Total Assets</b>	62	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	20	--	--	--	--
Other Current Liabilities	26	--	--	--	--
<b>Total Current Liabilities</b>	46	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	11	--	--	--	--
<b>Total Liabilities</b>	58	--	--	--	--
<b>Total Equity</b>	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Miscellaneous Clothing Stores (SIC 6141)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	146	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	0.9	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	6.8	--	--	--	--
Interest Coverage ratio (times)	13.5	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (incorporated Businesses Only)**  
**Manitoba. Miscellaneous Clothing Stores (SIC 6141)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Miscellaneous Clothing Stores (SIC 6141)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	141	13,066	1,313	22	7
less than 20	122	2,956	296	21	7
20 - 99	8	2,614	268	1	-
100 - 499	6	1,109	119	-	-
500 and over	5	6,387	630	-	-
<b>1985</b>					
<b>Total</b>	128	18,153	1,822	19	-
less than 20	107	3,389	339	15	-
20 - 99	9	3,072	311	1	-
100 - 499	6	2,694	274	2	-
500 and over	6	8,998	898	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Miscellaneous Clothing Stores (SIC 6141)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>102</b>	<b>25</b>	<b>25</b>	<b>26</b>	<b>26</b>
Total Sales \$	20 899	1,046	2,078	3,897	13,878
Total Expense \$	20 183	1,044	1,981	3,710	13,448
Net Profit (loss) \$	716	2	97	187	430
<b>Businesses reporting a profit (No.)</b>	<b>80</b>	<b>19</b>	<b>18</b>	<b>21</b>	<b>22</b>
Total Sales \$	17 117	838	1,465	3,048	11,766
Total Expense \$	16 068	732	1,324	2,839	11 173
Net Profit \$	1 049	106	141	209	593
<b>Businesses reporting loss (No.)</b>	<b>22</b>	<b>6</b>	<b>7</b>	<b>5</b>	<b>4</b>
Total Sales \$	3 782	208	613	849	2 112
Total Expense \$	4 115	312	657	871	2 275
Net Loss \$	-333	-104	-44	-22	-163
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>164</b>	<b>37</b>	<b>45</b>	<b>40</b>	<b>42</b>
Total Sales \$	23 725	637	2,044	4,488	16 556
Total Expense \$	22,688	572	1,723	4,188	16,205
Net Profit (loss) \$	1,037	65	321	300	351
<b>Businesses reporting a profit (No.)</b>	<b>136</b>	<b>36</b>	<b>34</b>	<b>32</b>	<b>34</b>
Total Sales \$	17 499	615	1,443	3 739	11 702
Total Expense \$	16 095	549	1,037	3,383	11 126
Net Profit \$	1 404	66	406	356	576
<b>Businesses reporting a loss (No.)</b>	<b>28</b>	<b>1</b>	<b>11</b>	<b>8</b>	<b>8</b>
Total Sales \$	6 226	22	601	749	4 854
Total Expense \$	6 593	23	686	805	5 079
Net Loss \$	-367	-1	-85	-56	-225
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>111</b>	<b>26</b>	<b>10</b>	<b>47</b>	<b>28</b>
Total Sales \$	28 405	2,293	2,025	11 657	12,430
Total Expense \$	26,278	2,262	1,954	11,571	10,491
Net Profit (loss) \$	2,127	31	71	86	1,939
<b>Businesses reporting a profit (No.)</b>	<b>98</b>	<b>17</b>	<b>7</b>	<b>46</b>	<b>28</b>
Total Sales \$	27 114	1,821	1,482	11,381	12,430
Total Expense \$	24,872	1,732	1,357	11,292	10,491
Net Profit \$	2,242	89	125	89	1,939
<b>Businesses reporting a loss (No.)</b>	<b>13</b>	<b>9</b>	<b>3</b>	<b>1</b>	-
Total Sales \$	1,291	472	543	276	-
Total Expense \$	1,406	530	597	279	-
Net Loss \$	-115	-58	-54	-3	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>148</b>	-	-	-	-
Total Sales \$	22 622	-	-	-	-
Total Expense \$	21,591	-	-	-	-
Net Profit (loss) \$	1,031	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>137</b>	-	-	-	-
Total Sales \$	21 613	-	-	-	-
Total Expense \$	20,257	-	-	-	-
Net Profit \$	1,356	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>11</b>	-	-	-	-
Total Sales \$	1,009	-	-	-	-
Total Expense \$	1,334	-	-	-	-
Net Loss \$	-325	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba, Fabric and Yarn Stores (SIC 6151)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	65		--		--		--	--			
Businesses in sample	10										
Low sales value (\$000's)	(1)		--		--		--	--			
High sales value (\$000's)	(1)		--		--		--	--			
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	63.3	--	--	--	--	100.0	63.3	--	--	--	--
<b>Occupancy Expenses</b>	13.7	--	--	--	--	100.0	13.7	--	--	--	--
Mortgage Interest	0.1	--	--	--	--	4.4	3.0	--	--	--	--
Depreciation	1.1	--	--	--	--	68.3	1.7	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	85.6	0.4	--	--	--	--
Heat, Light & Telephone	5.6	--	--	--	--	100.0	5.6	--	--	--	--
Business & Property Tax	1.8	--	--	--	--	90.4	2.0	--	--	--	--
Insurance	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Rent	3.3	--	--	--	--	70.5	4.7	--	--	--	--
<b>Personnel Expenses</b>	9.1	--	--	--	--	85.6	10.6	--	--	--	--
<b>Financial Expenses</b>	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Bank Interest & Charges	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Professional Fees	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	16.6	--	--	--	--	100.0	16.6	--	--	--	--
Advertising	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Supplies	10.8	--	--	--	--	100.0	10.8	--	--	--	--
Delivery	1.1	--	--	--	--	82.4	1.3	--	--	--	--
Fuel Expense	2.2	--	--	--	--	61.7	3.6	--	--	--	--
<b>Other Expenses</b>	7.9	--	--	--	--	85.2	9.3	--	--	--	--
<b>Profit (loss)</b>	-13.8	--	--	--	--	100.0	-13.8	--	--	--	--
<b>Total</b>	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods, yarns and related merchandise such as dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba: Fabric and Yarn Stores (SIC 6151)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	8	--	--	--	--
Inventory	37	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	46	--	--	--	--
Fixed Assets	11	--	--	--	--
Less Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	53	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	9	--	--	--	--
Other Current Liabilities	25	--	--	--	--
<b>Total Current Liabilities</b>	34	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	6	--	--	--	--
<b>Total Liabilities</b>	42	--	--	--	--
<b>Total Equity</b>	11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba: Fabric and Yarn Stores (SIC 6151)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	8.3	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	4.1	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Fabric and Yarn Stores (SIC 6151)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Fabric and Yarn Stores (SIC 6151)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	22	960	93	4	5
less than 20	20	X	48	4	5
20 - 99	X	X	45	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	33	1,323	131	9	
less than 20	31	X	61	9	
20 - 99	X	X	70	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	61	15	14	16	16
Total Sales \$	9,201	247	531	1,720	-
Total Expense \$	9,064	220	529	1,653	6,662
Net Profit (loss) \$	137	27	2	67	41
Businesses reporting a profit (No.)	42	15	8	10	9
Total Sales \$	5,221	247	312	1,136	3,526
Total Expense \$	4,688	220	264	1,037	3,167
Net Profit \$	533	27	48	99	359
Businesses reporting loss (No.)	19	-	6	6	7
Total Sales \$	3,980	-	219	584	3,177
Total Expense \$	4,376	-	265	616	3,495
Net Loss \$	-396	-	-46	-32	-318
1983					
All Businesses (No.)	40	4	15	10	11
Total Sales \$	11,465	137	1,276	2,413	7,639
Total Expense \$	10,682	152	1,146	2,226	7,158
Net Profit (loss) \$	783	-15	130	187	481
Businesses reporting a profit (No.)	32	1	14	7	10
Total Sales \$	10,138	42	1,163	1,653	7,280
Total Expense \$	9,252	37	1,024	1,417	6,774
Net Profit \$	886	5	139	236	506
Businesses reporting a loss (No.)	8	3	1	3	1
Total Sales \$	1,327	95	113	760	359
Total Expense \$	1,430	115	122	809	384
Net Loss \$	-103	-20	-9	-49	-25
1984					
All Businesses (No.)	81	18	15	27	21
Total Sales \$	5,058	206	252	1,338	3,262
Total Expense \$	4,797	189	256	1,398	2,954
Net Profit (loss) \$	261	17	-4	-60	308
Businesses reporting a profit (No.)	47	18	-	8	21
Total Sales \$	3,862	206	-	394	3,262
Total Expense \$	3,504	189	-	361	2,954
Net Profit \$	358	17	-	33	308
Businesses reporting a loss (No.)	34	-	15	19	-
Total Sales \$	1,196	-	252	944	-
Total Expense \$	1,293	-	256	1,037	-
Net Loss \$	-97	-	-4	-93	-
1985					
All Businesses (No.)	65	9	19	20	17
Total Sales \$	9,497	112	346	1,956	7,083
Total Expense \$	9,587	186	363	2,020	7,018
Net Profit (loss) \$	-90	-74	-17	-64	65
Businesses reporting a profit (No.)	18	-	-	12	6
Total Sales \$	2,708	-	-	1,339	1,369
Total Expense \$	2,502	-	-	1,220	1,282
Net Profit \$	206	-	-	119	87
Businesses reporting a loss (No.)	47	9	19	8	11
Total Sales \$	6,789	112	346	617	5,714
Total Expense \$	7,085	186	363	800	5,736
Net Loss \$	-296	-74	-17	-183	-22

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Appliance, Television, Radio and Stereo Stores (SIC 622)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	436	109		109		109		109				
Businesses in sample	27											
Low sales value (\$000's)	(1)			(1)			22	65				
High sales value (\$000's)	(1)			22			65	249				
<hr/>												
Industry Average(2)												
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales						Percent of sales					
<b>Cost of Sales</b>	63.4	89.5	46.2	72.3	59.7	100.0	63.4	89.5	46.2	72.3	59.7	
<b>Occupancy Expenses</b>	9.9	18.9	9.0	5.6	10.0	100.0	9.9	18.9	9.0	5.6	10.0	
Mortgage Interest	-	...	...	...	...	0.6	0.3	-	-	-	4.6	
Depreciation	3.5	8.1	2.1	1.3	4.4	84.6	4.1	8.1	2.2	2.6	4.6	
Repairs & Maintenance	0.9	3.4	0.9	0.2	0.4	84.5	1.1	3.4	1.1	0.3	0.4	
Heat, Light & Telephone	2.4	5.7	2.4	1.8	1.4	100.0	2.4	5.7	2.4	1.8	1.4	
Business & Property Tax	0.6	-	0.2	0.4	1.3	60.5	1.0	-	1.1	0.4	1.4	
Insurance	1.1	1.6	2.0	0.7	0.4	98.8	1.2	1.6	2.1	0.7	0.4	
Rent	1.4	-	1.4	1.2	2.1	46.9	2.9	-	3.4	5.1	2.2	
<b>Personnel Expenses</b>	13.4	4.3	18.8	4.9	19.9	80.7	16.6	4.3	32.4	6.7	19.9	
<b>Financial Expenses</b>	3.4	0.1	7.9	1.6	2.1	100.0	3.4	0.1	7.9	1.6	2.1	
Bank Interest & Charges	1.7	0.1	3.2	1.3	1.3	96.1	1.8	0.1	3.4	1.3	1.5	
Professional Fees	1.7	-	4.7	0.3	0.8	70.0	2.4	-	6.5	0.5	0.8	
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	
<b>Sales and Admin. Expenses</b>	8.5	13.7	9.7	9.1	4.2	100.0	8.5	13.7	9.7	9.1	4.2	
Advertising	2.6	4.6	2.9	1.9	2.0	100.0	2.6	4.6	2.9	1.9	2.0	
Supplies	2.4	6.7	2.4	1.9	0.7	98.7	2.4	6.7	2.5	1.9	0.7	
Delivery	2.5	0.6	2.2	5.0	1.5	96.2	2.6	0.6	2.3	5.0	1.7	
Fuel Expense	1.0	-	-	-	-	36.3	2.7	-	-	-	-	
<b>Other Expenses</b>	4.9	13.0	8.2	0.5	1.4	100.0	4.9	13.0	8.2	0.5	1.4	
<b>Profit (loss)</b>	-3.4	-39.5	0.2	5.9	2.6	100.0	-3.4	-39.5	0.2	5.9	2.6	
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 622 - Appliance, Television, Radio and Stereo Stores**

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Appliance, Television, Radio and Stereo Stores (SIC 622)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	436	109	109	109	109
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	22	65	249
High sales value (\$000's)	(1)	22	65	249	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	4	-	1	3	11
Accounts and Notes Receivable	8	3	-	3	24
Inventory	33	7	7	18	83
Other Current Assets	1	-	-	-	5
<b>Total Current Assets</b>	47	11	8	24	123
Fixed Assets	31	7	4	22	78
Less Accum Dep. on Fixed Assets	12	2	2	4	33
Other Assets	9	-	-	-	30
<b>Total Assets</b>	76	16	11	41	198
<b>Liabilities and Equity</b>					
Current Loans	9	-	4	-	27
Other Current Liabilities	39	-	6	24	104
<b>Total Current Liabilities</b>	48	-	10	24	131
Mortgages Payable	1	-	-	4	-
Long Term Debt	3	-	-	1	8
Other Liabilities	11	-	-	1	37
<b>Total Liabilities</b>	63	-	10	31	175
<b>Total Equity</b>	12	16	1	10	23

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Appliance, Television, Radio and Stereo Stores (SIC 622)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	436	109	109	109	109
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	22	65	249
High sales value (\$000's)	(1)	22	65	249	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	1.3	-	1.4	1.2	1.3
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	15.3	-	-4.5	9.0	36.1
Interest Coverage ratio (times)		-	29.7	3.0	1.9
Debt ratio (times)	0.7	-	0.8	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Appliance, Television, Radio and Stereo Stores (SIC 622)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	98	--	--	--	--
Businesses in sample	9	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	14	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>22</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	15	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>21</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>1</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Appliance, Television, Radio and Stereo Stores (SIC 622)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>318</b>	<b>16,832</b>	<b>1,225</b>	<b>66</b>	<b>48</b>
less than 20	305	11,330	827	65	48
20 - 99	8	2,379	175	-	-
100 - 499	3	X	151	1	-
500 and over	X	X	72	-	-
<b>1985</b>					
<b>Total</b>	<b>329</b>	<b>22,263</b>	<b>1,413</b>	<b>35</b>	
less than 20	316	14,470	891	33	
20 - 99	9	2,849	176	1	
100 - 499	X	X	176	-	
500 and over	3	X	170	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
 Manitoba. Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	289	71	72	71	75
Total Sales \$	39 426	1,270	2,995	6,038	29,123
Total Expense \$	36,837	965	2,609	5,303	27,960
Net Profit (loss) \$	2 589	305	386	735	1,163
Businesses reporting a profit (No.)	210	52	48	52	58
Total Sales \$	30,815	1,021	1,965	4,498	23,331
Total Expense \$	27,605	641	1,444	3,675	21,845
Net Profit \$	3,210	380	521	823	1,486
Businesses reporting loss (No.)	79	19	24	19	17
Total Sales \$	8,611	249	1,030	1,540	5,792
Total Expense \$	9,232	324	1,165	1,628	6,115
Net Loss \$	-621	-75	-135	-88	-323
1983					
All Businesses (No.)	330	76	87	84	83
Total Sales \$	50,832	1,735	3,748	7,558	37,791
Total Expense \$	47,625	1,407	2,938	7,026	36,254
Net Profit (loss) \$	3,207	328	810	532	1,537
Businesses reporting a profit (No.)	260	48	78	68	66
Total Sales \$	42,806	1,265	3,353	6,229	31,959
Total Expense \$	39,124	897	2,456	5,526	30,245
Net Profit \$	3,682	368	897	703	1,714
Businesses reporting a loss (No.)	70	28	9	16	17
Total Sales \$	8,026	470	395	1,329	5,832
Total Expense \$	8,501	510	482	1,500	6,009
Net Loss \$	-475	-40	-87	-171	-177
1984					
All Businesses (No.)	429	92	121	107	109
Total Sales \$	74,109	1,612	4,759	11,716	56,022
Total Expense \$	70,908	1,630	4,066	10,492	54,720
Net Profit (loss) \$	3,201	-18	693	1,224	1,302
Businesses reporting a profit (No.)	323	42	110	81	90
Total Sales \$	57,579	832	4,283	8,974	43,490
Total Expense \$	53,612	662	3,548	7,399	42,003
Net Profit \$	3,967	170	735	1,575	1,487
Businesses reporting a loss (No.)	106	50	11	26	19
Total Sales \$	16,530	780	476	2,742	12,532
Total Expense \$	17,296	968	518	3,093	12,717
Net Loss \$	-766	-188	-42	-351	-185
1985					
All Businesses (No.)	438	105	110	94	129
Total Sales \$	93,914	2,270	6,392	10,765	74,487
Total Expense \$	91,474	2,118	6,498	9,694	73,164
Net Profit (loss) \$	2,440	152	-106	1,071	1,323
Businesses reporting a profit (No.)	305	68	58	89	90
Total Sales \$	68,488	1,527	3,360	9,952	53,649
Total Expense \$	64,901	1,260	2,857	8,639	52,145
Net Profit \$	3,587	267	503	1,313	1,504
Businesses reporting a loss (No.)	133	37	52	5	39
Total Sales \$	25,426	743	3,032	813	20,838
Total Expense \$	26,573	858	3,641	1,055	21,019
Net Loss \$	-1,147	-115	-609	-242	-181

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Gasoline Service Stations (SIC 6331)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
<b>Cost of Sales</b>	81.0	74.2	78.3	85.8	85.6	100.0	81.0	74.2	78.3	85.8	85.6
<b>Occupancy Expenses</b>	4.8	7.4	5.3	3.8	2.7	100.0	4.8	7.4	5.3	3.8	2.7
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.5	2.3	1.8	1.3	0.7	75.6	2.0	5.9	2.4	1.5	0.7
Repairs & Maintenance	0.5	0.3	1.1	0.4	0.3	92.3	0.6	0.4	1.1	0.5	0.3
Heat, Light & Telephone	1.2	2.2	1.2	1.0	0.6	100.0	1.2	2.2	1.2	1.0	0.6
Business & Property Tax	0.5	0.7	0.4	0.5	0.4	88.5	0.6	0.9	0.5	0.5	0.4
Insurance	0.4	0.7	0.5	0.2	0.3	93.0	0.4	1.0	0.5	0.2	0.3
Rent	0.6	1.2	0.2	0.5	0.5	36.5	1.6	3.4	0.7	1.4	1.0
<b>Personnel Expenses</b>	6.6	2.0	9.7	6.1	8.3	82.5	8.0	4.6	11.1	6.3	8.3
<b>Financial Expenses</b>	1.9	2.6	2.4	1.5	0.9	95.6	1.9	3.2	2.4	1.5	0.9
Bank Interest & Charges	1.6	2.4	2.0	1.2	0.6	86.2	1.8	4.3	2.2	1.3	0.6
Professional Fees	0.3	0.2	0.4	0.3	0.3	85.3	0.3	0.3	0.6	0.3	0.3
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	2.4	4.7	2.3	1.7	1.1	100.0	2.4	4.7	2.3	1.7	1.1
Advertising	0.4	0.5	0.4	0.3	0.3	87.5	0.4	1.0	0.4	0.4	0.3
Supplies	0.5	0.9	0.6	0.4	0.3	94.8	0.6	1.1	0.6	0.4	0.3
Delivery	0.9	1.5	0.8	0.8	0.5	76.9	1.2	2.7	1.3	0.8	0.5
Fuel Expense	0.6	1.7	0.5	0.2	-	24.2	2.4	3.1	3.0	1.1	0.3
<b>Other Expenses</b>	0.9	1.6	1.0	0.5	0.5	82.6	1.1	3.7	1.1	0.5	0.5
<b>Profit (loss)</b>	2.5	7.5	1.0	0.6	0.9	100.0	2.5	7.5	1.0	0.6	0.9
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	..	..	..	..	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit / loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline motor vehicles lubrication services, and self-serve gasoline stations.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Gasoline Service Stations (SIC 6331)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	571	142	143	143	143
Businesses in sample	95				
Low sales value (\$000's)	(1)	(1)	189	470	803
High sales value (\$000's)	(1)	189	470	803	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	7	-	4	6	17
Accounts and Notes Receivable	18	1	34	6	29
Inventory	29	6	17	53	40
Other Current Assets	5	1	1	8	10
<b>Total Current Assets</b>	<b>59</b>	<b>8</b>	<b>56</b>	<b>73</b>	<b>95</b>
Fixed Assets	73	14	55	100	118
Less Accum Dep on Fixed Assets	25	3	18	35	42
Other Assets	5	-	7	5	7
<b>Total Assets</b>	<b>112</b>	<b>19</b>	<b>101</b>	<b>143</b>	<b>178</b>
<b>Liabilities and Equity</b>					
Current Loans	16	2	25	16	21
Other Current Liabilities	30	3	21	39	56
<b>Total Current Liabilities</b>	<b>47</b>	<b>5</b>	<b>47</b>	<b>55</b>	<b>77</b>
Mortgages Payable	4	-	3	5	7
Long Term Debt	14	4	6	38	8
Other Liabilities	27	1	17	53	38
<b>Total Liabilities</b>	<b>91</b>	<b>11</b>	<b>73</b>	<b>150</b>	<b>130</b>
<b>Total Equity</b>	<b>20</b>	<b>8</b>	<b>28</b>	<b>-7</b>	<b>49</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Gasoline Service Stations (SIC 6331)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	571	142	143	143	143
Businesses in sample	95				
Low sales value (\$000's)	(1)	(1)	189	470	803
High sales value (\$000's)	(1)	189	470	803	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	2.0	3.0	1.8	2.2	1.6
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-0.3	1.6	-12.5	5.6	3.7
Interest Coverage ratio (times)	8.8	3.8		3.7	29.9
Debt ratio (times)	0.8	0.7	0.6	1.0	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Gasoline Service Stations (SIC 6331)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	217	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	15	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	6	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	10	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>39</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	29	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	5	--	--	--	--
<b>Total</b>	<b>43</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>-3</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Gasoline Service Stations (SIC 6331)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>504</b>	<b>28,640</b>	<b>3,596</b>	<b>73</b>	<b>30</b>
less than 20	471	18,513	2,313	73	30
20 - 99	27	5,341	677	-	-
100 - 499	X	X	188	-	-
500 and over	4	X	418	-	-
<b>1985</b>					
<b>Total</b>	<b>470</b>	<b>36,524</b>	<b>3,247</b>	<b>34</b>	<b>..</b>
less than 20	451	26,391	2,345	34	..
20 - 99	14	4,000	356	-	-
100 - 499	X	X	205	-	-
500 and over	3	X	341	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
 Manitoba. Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>657</b>	<b>161</b>	<b>163</b>	<b>168</b>	<b>165</b>
Total Sales \$	193,175	3,150	13,012	41,458	135,555
Total Expense \$	186,592	1,869	11,355	40,251	133,117
Net Profit (loss) \$	6,583	1,281	1,657	1,207	2,438
<b>Businesses reporting a profit (No.)</b>	<b>529</b>	<b>137</b>	<b>133</b>	<b>134</b>	<b>125</b>
Total Sales \$	148,209	2,531	11,001	31,402	103,275
Total Expense \$	140,616	1,190	9,128	29,891	100,407
Net Profit \$	7,593	1,341	1,873	1,511	2,868
<b>Businesses reporting loss (No.)</b>	<b>128</b>	<b>24</b>	<b>30</b>	<b>34</b>	<b>40</b>
Total Sales \$	44,966	619	2,011	10,056	32,280
Total Expense \$	45,976	679	2,227	10,360	32,710
Net Loss \$	-1,010	-60	-216	-304	-430
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>515</b>	<b>128</b>	<b>128</b>	<b>129</b>	<b>130</b>
Total Sales \$	209,285	5,848	20,515	54,535	128,387
Total Expense \$	204,725	5,439	19,264	53,571	126,451
Net Profit (loss) \$	4,560	409	1,251	964	1,936
<b>Businesses reporting a profit (No.)</b>	<b>363</b>	<b>75</b>	<b>103</b>	<b>90</b>	<b>95</b>
Total Sales \$	149,361	3,810	15,988	36,400	93,163
Total Expense \$	143,665	3,137	14,427	35,162	90,939
Net Profit \$	5,696	673	1,561	1,238	2,224
<b>Businesses reporting a loss (No.)</b>	<b>152</b>	<b>53</b>	<b>25</b>	<b>39</b>	<b>35</b>
Total Sales \$	59,924	2,038	4,527	18,135	35,224
Total Expense \$	61,060	2,302	4,837	18,409	35,512
Net Loss \$	-1,136	-264	-310	-274	-288
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>628</b>	<b>155</b>	<b>158</b>	<b>154</b>	<b>161</b>
Total Sales \$	284,179	10,036	28,420	69,499	176,224
Total Expense \$	275,329	8,832	26,202	67,854	172,441
Net Profit (loss) \$	8,850	1,204	2,218	1,645	3,783
<b>Businesses reporting a profit (No.)</b>	<b>518</b>	<b>119</b>	<b>129</b>	<b>135</b>	<b>135</b>
Total Sales \$	241,068	8,674	22,664	60,473	149,257
Total Expense \$	231,154	7,178	20,219	58,484	145,273
Net Profit \$	9,914	1,496	2,445	1,989	3,984
<b>Businesses reporting a loss (No.)</b>	<b>110</b>	<b>36</b>	<b>29</b>	<b>19</b>	<b>26</b>
Total Sales \$	43,111	1,362	5,756	9,026	26,967
Total Expense \$	44,175	1,654	5,983	9,370	27,168
Net Loss \$	-1,064	-292	-227	-344	-201
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>582</b>	<b>145</b>	<b>146</b>	<b>143</b>	<b>148</b>
Total Sales \$	324,346	11,876	46,494	85,096	180,880
Total Expense \$	320,031	12,209	45,564	83,966	178,292
Net Profit (loss) \$	4,315	-333	930	1,130	2,588
<b>Businesses reporting a profit (No.)</b>	<b>407</b>	<b>92</b>	<b>104</b>	<b>92</b>	<b>119</b>
Total Sales \$	236,570	8,272	31,517	52,795	143,986
Total Expense \$	230,169	7,410	30,308	51,373	141,078
Net Profit \$	6,401	862	1,209	1,422	2,908
<b>Businesses reporting a loss (No.)</b>	<b>175</b>	<b>53</b>	<b>42</b>	<b>51</b>	<b>29</b>
Total Sales \$	87,776	3,604	14,977	32,301	36,894
Total Expense \$	89,862	4,799	15,256	32,593	37,214
Net Loss \$	-2,086	-1,195	-279	-292	-320

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Tire, Battery, Parts and Accessories Stores (SIC 6342)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Industry Average(2)						Reporting businesses only (3)				
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	64.8	54.1	69.0	71.6	65.3	98.6	65.7	57.4	69.0	71.6	65.3
<b>Occupancy Expenses</b>	8.1	14.0	5.4	6.7	6.6	100.0	8.1	14.0	5.4	6.7	6.6
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.2	4.3	1.1	2.4	1.2	84.7	2.6	5.8	1.2	2.5	1.5
Repairs & Maintenance	0.7	1.4	0.5	0.2	0.7	91.6	0.8	2.0	0.5	0.2	0.7
Heat, Light & Telephone	1.8	2.5	1.7	1.2	1.6	97.9	1.8	2.8	1.7	1.2	1.6
Business & Property Tax	0.8	1.1	0.6	0.9	0.6	92.8	0.9	1.5	0.6	0.9	0.6
Insurance	0.6	0.9	0.4	0.5	0.6	97.7	0.6	1.0	0.4	0.5	0.6
Rent	2.1	3.7	1.2	1.4	1.9	47.7	4.3	6.3	2.6	2.8	5.1
<b>Personnel Expenses</b>	10.1	2.4	11.1	10.6	15.4	87.6	11.5	3.6	13.5	10.6	15.4
<b>Financial Expenses</b>	2.5	3.1	1.6	1.1	3.9	100.0	2.5	3.1	1.6	1.1	3.9
Bank Interest & Charges	2.0	2.8	1.2	0.7	3.0	99.1	2.0	2.9	1.2	0.7	3.0
Professional Fees	0.6	0.3	0.5	0.4	0.9	93.7	0.6	0.4	0.5	0.4	0.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	5.2	9.0	2.5	3.8	5.4	100.0	5.2	9.0	2.5	3.8	5.4
Advertising	1.5	1.1	0.4	1.0	3.1	96.2	1.5	1.3	0.4	1.0	3.1
Supplies	1.7	3.8	0.7	1.5	0.9	100.0	1.7	3.8	0.7	1.5	0.9
Delivery	1.0	1.3	0.6	1.0	1.2	89.1	1.1	1.7	0.7	1.0	1.2
Fuel Expense	1.0	2.8	0.8	0.2	0.2	43.0	2.4	4.6	1.1	1.1	1.2
<b>Other Expenses</b>	2.9	7.4	0.5	1.3	2.3	99.4	2.9	7.4	0.5	1.3	2.3
<b>Profit (loss)</b>	6.3	9.9	9.8	5.0	1.1	100.0	6.3	9.9	9.8	5.0	1.1
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### **SIC 6342 - Tire, Battery, Parts and Accessories Stores**

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Tire, Battery, Parts and Accessories Stores (SIC 6342)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	172	43	43	43	43
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	169	252	358
High sales value (\$000's)	(1)	169	252	358	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	4	-	1	13	2
Accounts and Notes Receivable	18	2	13	11	42
Inventory	67	13	22	63	154
Other Current Assets	1	1	-	-	2
<b>Total Current Assets</b>	<b>90</b>	<b>16</b>	<b>36</b>	<b>88</b>	<b>200</b>
Fixed Assets	74	8	28	90	156
Less Accum Dep on Fixed Assets	30	3	10	51	53
Other Assets	5	-	-	4	15
<b>Total Assets</b>	<b>139</b>	<b>22</b>	<b>54</b>	<b>130</b>	<b>318</b>
<b>Liabilities and Equity</b>					
Current Loans	18	7	5	-	52
Other Current Liabilities	43	7	26	50	82
<b>Total Current Liabilities</b>	<b>61</b>	<b>14</b>	<b>31</b>	<b>50</b>	<b>134</b>
Mortgages Payable	7	-	-	-	24
Long Term Debt	9	2	-	5	25
Other Liabilities	40	3	4	50	94
<b>Total Liabilities</b>	<b>117</b>	<b>19</b>	<b>36</b>	<b>105</b>	<b>278</b>
<b>Total Equity</b>	<b>22</b>	<b>2</b>	<b>19</b>	<b>25</b>	<b>41</b>

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Tire, Battery, Parts and Accessories Stores (SIC 6342)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	172	43	43	43	43
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	169	252	358
High sales value (\$000's)	(1)	169	252	358	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	1.8	1.3	2.1	1.7	1.7
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	1.4	-1.6	0.9	3.7	1.3
Interest Coverage ratio (times)	13.9	6.1	12.6	41.5	0.8
Debt ratio (times)	0.8	0.9	0.7	0.8	0.9

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Tire. Battery. Parts and Accessories Stores (SIC 6342)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	94	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	19	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	27	--	--	--	--
<b>Total</b>	55	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	53	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	59	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	-5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Tire. Battery. Parts and Accessories Stores (SIC 6342)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	85	4,576	351	13	7
less than 20	84	X	247	13	7
20 - 99	-	-	-	-	-
100 - 499	X	X	104	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	81	5,747	396	6	
less than 20	79	3,970	274	5	
20 - 99	X	X	2	1	
100 - 499	X	X	120	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
 Manitoba. Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>65</b>	<b>15</b>	<b>17</b>	<b>16</b>	<b>17</b>
Total Sales \$	24,152	1,126	3,514	6,124	13,388
Total Expense \$	23,696	1,122	3,435	5,928	13,211
Net Profit (loss) \$	456	4	79	196	177
<b>Businesses reporting a profit (No.)</b>	<b>40</b>	<b>8</b>	<b>12</b>	<b>9</b>	<b>11</b>
Total Sales \$	13,986	534	2,418	3,480	7,554
Total Expense \$	13,189	502	2,249	3,216	7,222
Net Profit \$	797	32	169	264	332
<b>Businesses reporting loss (No.)</b>	<b>25</b>	<b>7</b>	<b>5</b>	<b>7</b>	<b>6</b>
Total Sales \$	10,166	592	1,096	2,644	5,834
Total Expense \$	10,507	620	1,186	2,712	5,989
Net Loss \$	-341	-28	-90	-68	-155
1983					
<b>All Businesses (No.)</b>	<b>105</b>	<b>25</b>	<b>27</b>	<b>26</b>	<b>27</b>
Total Sales \$	29,674	1,117	3,349	6,119	19,089
Total Expense \$	28,269	890	3,118	5,911	18,350
Net Profit (loss) \$	1,405	227	231	208	739
<b>Businesses reporting a profit (No.)</b>	<b>85</b>	<b>22</b>	<b>18</b>	<b>23</b>	<b>22</b>
Total Sales \$	24,673	995	2,176	5,435	16,067
Total Expense \$	23,104	745	1,863	5,201	15,295
Net Profit \$	1,569	250	313	234	772
<b>Businesses reporting a loss (No.)</b>	<b>20</b>	<b>3</b>	<b>9</b>	<b>3</b>	<b>5</b>
Total Sales \$	5,001	122	1,173	684	3,022
Total Expense \$	5,165	145	1,255	710	3,055
Net Loss \$	-164	-23	-82	-26	-33
1984					
<b>All Businesses (No.)</b>	<b>121</b>	<b>29</b>	<b>23</b>	<b>28</b>	<b>41</b>
Total Sales \$	31,378	577	3,069	6,274	21,458
Total Expense \$	29,951	490	2,744	5,329	21,388
Net Profit (loss) \$	1,427	87	325	945	70
<b>Businesses reporting a profit (No.)</b>	<b>86</b>	<b>11</b>	<b>21</b>	<b>26</b>	<b>28</b>
Total Sales \$	22,210	387	2,875	5,638	13,310
Total Expense \$	20,453	229	2,537	4,691	12,996
Net Profit \$	1,757	158	338	947	314
<b>Businesses reporting a loss (No.)</b>	<b>35</b>	<b>18</b>	<b>2</b>	<b>2</b>	<b>13</b>
Total Sales \$	9,168	190	194	636	8,148
Total Expense \$	9,498	261	207	638	8,392
Net Loss \$	-330	-71	-13	-2	-244
1985					
<b>All Businesses (No.)</b>	<b>172</b>	<b>38</b>	<b>47</b>	<b>37</b>	<b>50</b>
Total Sales \$	56,916	3,759	10,167	11,883	31,107
Total Expense \$	54,764	3,540	9,252	11,262	30,710
Net Profit (loss) \$	2,152	219	915	621	397
<b>Businesses reporting a profit (No.)</b>	<b>140</b>	<b>29</b>	<b>42</b>	<b>37</b>	<b>32</b>
Total Sales \$	43,910	3,168	9,272	11,883	19,587
Total Expense \$	40,999	2,852	8,226	11,262	18,659
Net Profit \$	2,911	316	1,046	621	928
<b>Businesses reporting a loss (No.)</b>	<b>32</b>	<b>9</b>	<b>5</b>	-	<b>18</b>
Total Sales \$	13,006	591	895	-	11,520
Total Expense \$	13,765	688	1,026	-	12,051
Net Loss \$	-759	-97	-131	-	-531

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. General Stores (SIC 6412)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	181		45		45		45	46			
Businesses in sample	31										
Low sales value (\$000's)	(1)		(1)		115		223	442			
High sales value (\$000's)	(1)		115		223		442	1			
<hr/>											
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	84.3	89.6	87.7	77.5	81.9	100.0	84.3	89.6	87.7	77.5	81.9
<b>Occupancy Expenses</b>	4.4	7.0	4.6	3.1	3.3	100.0	4.4	7.0	4.6	3.1	3.3
Mortgage Interest						2.1	0.6				
Depreciation	0.9	1.0	1.1	0.5	1.0	78.9	1.2	1.4	1.5	0.7	1.1
Repairs & Maintenance	0.6	0.6	0.9	0.4	0.5	90.6	0.7	0.6	0.9	0.8	0.5
Heat, Light & Telephone	2.0	4.2	1.9	1.2	1.1	100.0	2.0	4.2	1.9	1.2	1.1
Business & Property Tax	0.4	0.6	0.3	0.5	0.3	94.9	0.4	0.6	0.4	0.5	0.3
Insurance	0.4	0.6	0.3	0.4	0.4	98.6	0.4	0.6	0.3	0.4	0.4
Rent	-	...	...	...	...	11.3	0.4	-	-	-	-
<b>Personnel Expenses</b>	4.8	1.3	2.8	4.9	9.0	84.4	5.7	3.5	2.8	5.2	9.0
<b>Financial Expenses</b>	1.1	0.5	0.6	1.5	1.8	100.0	1.1	0.5	0.6	1.5	1.8
Bank Interest & Charges	0.8	0.3	0.5	0.9	1.4	80.5	1.0	0.3	1.3	1.0	1.4
Professional Fees	0.3	0.1	0.2	0.6	0.4	94.3	0.3	0.2	0.2	0.6	0.4
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	2.9	3.3	2.6	6.3	1.0	100.0	2.9	3.3	2.6	6.3	1.0
Advertising	0.4	0.5	0.3	0.2	0.4	76.9	0.5	0.5	0.4	0.5	0.5
Supplies	0.5	0.5	0.5	0.7	0.4	98.6	0.5	0.5	0.5	0.7	0.4
Delivery	1.4	1.1	0.9	4.6	0.2	83.3	1.7	1.6	0.9	6.2	0.3
Fuel Expense	0.6	1.1	0.9	0.7	-	61.7	1.0	1.5	0.9	1.3	0.1
<b>Other Expenses</b>	0.6	0.4	0.6	0.8	0.6	91.1	0.6	0.4	0.8	0.8	0.6
<b>Profit (loss)</b>	1.8	-2.0	1.1	5.9	2.5	100.0	1.8	-2.0	1.1	5.9	2.5
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, General Stores (SIC 6412)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	181	45	45	45	46
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	115	223	442
High sales value (\$000's)	(1)	115	223	442	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	8	1	1	26	7
Accounts and Notes Receivable	7	-	1	17	12
Inventory	43	6	3	39	106
Other Current Assets	-	-	-	-	1
<b>Total Current Assets</b>	58	7	4	83	126
Fixed Assets	56	6	4	39	149
Less Accum Dep on Fixed Assets	15	2	1	13	38
Other Assets	9	-	-	10	21
<b>Total Assets</b>	108	11	8	118	258
<b>Liabilities and Equity</b>					
Current Loans	15	1	-	20	34
Other Current Liabilities	23	-	1	18	62
<b>Total Current Liabilities</b>	38	1	1	38	96
Mortgages Payable	4	-	2	2	11
Long Term Debt	3	-	-	2	10
Other Liabilities	22	-	-	2	69
<b>Total Liabilities</b>	67	1	3	44	186
<b>Total Equity</b>	40	10	5	74	72

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, General Stores (SIC 6412)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	181	45	45	45	46
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	115	223	442
High sales value (\$000's)	(1)	115	223	442	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	2.7	2.8	7.0	2.9	1.7
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	0.4	0.1	0.5	-0.2	0.8
Interest Coverage ratio (times)	54.8	1.6	96.3	183.4	4.6
Debt ratio (times)	0.5	0.1	0.2	0.4	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. General Stores (SIC 6412)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	49	--	--	--	--
Businesses in sample	5	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	16	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	18	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	11	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. General Merchandise Stores (SIC 641)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	216	128,546	13,247	15	15
less than 20	188	6,158	645	14	14
20 - 99	13	5,212	547	1	1
100 - 499	3	4,752	501	-	-
500 and over	12	112,424	11,554	-	-
<b>1985</b>					
<b>Total</b>	205	136,480	12,188	19	
less than 20	178	6,634	605	17	
20 - 99	11	5,678	520	-	
100 - 499	5	7,095	615	1	
500 and over	11	117,073	10,448	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>106</b>	<b>26</b>	<b>26</b>	<b>27</b>	<b>27</b>
Total Sales \$	31,416	962	3,367	7,736	19,351
Total Expense \$	30,333	999	3,229	7,414	18,691
Net Profit (loss) \$	1,083	-37	138	322	660
<b>Businesses reporting a profit (No.)</b>	<b>82</b>	<b>13</b>	<b>19</b>	<b>25</b>	<b>25</b>
Total Sales \$	27,519	513	2,757	6,998	17,251
Total Expense \$	26,268	502	2,575	6,659	16,532
Net Profit \$	1,251	11	182	339	719
<b>Businesses reporting loss (No.)</b>	<b>24</b>	<b>13</b>	<b>7</b>	<b>2</b>	<b>2</b>
Total Sales \$	3,897	449	610	738	2,100
Total Expense \$	4,065	497	654	755	2,159
Net Loss \$	-168	-48	-44	-17	-59
1983					
<b>All Businesses (No.)</b>	<b>193</b>	<b>48</b>	<b>42</b>	<b>55</b>	<b>48</b>
Total Sales \$	47,119	2,284	6,011	11,945	26,879
Total Expense \$	45,220	2,274	5,643	11,464	25,839
Net Profit (loss) \$	1,899	10	368	481	1,040
<b>Businesses reporting a profit (No.)</b>	<b>133</b>	<b>21</b>	<b>35</b>	<b>40</b>	<b>37</b>
Total Sales \$	38,231	1,242	5,258	9,188	22,543
Total Expense \$	36,011	1,071	4,836	8,651	21,453
Net Profit \$	2,220	171	422	537	1,090
<b>Businesses reporting a loss (No.)</b>	<b>60</b>	<b>27</b>	<b>7</b>	<b>15</b>	<b>11</b>
Total Sales \$	8,888	1,042	753	2,757	4,336
Total Expense \$	9,209	1,203	807	2,813	4,386
Net Loss \$	-321	-161	-54	-56	-50
1984					
<b>All Businesses (No.)</b>	<b>134</b>	<b>32</b>	<b>33</b>	<b>35</b>	<b>34</b>
Total Sales \$	48,089	1,953	6,053	11,826	28,257
Total Expense \$	46,078	1,878	5,847	11,397	26,956
Net Profit (loss) \$	2,011	75	206	429	1,301
<b>Businesses reporting a profit (No.)</b>	<b>123</b>	<b>28</b>	<b>31</b>	<b>31</b>	<b>33</b>
Total Sales \$	45,280	1,707	5,594	10,627	27,352
Total Expense \$	43,145	1,577	5,351	10,173	26,044
Net Profit \$	2,135	130	243	454	1,308
<b>Businesses reporting a loss (No.)</b>	<b>11</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>1</b>
Total Sales \$	2,809	246	459	1,199	905
Total Expense \$	2,933	301	496	1,224	912
Net Loss \$	-124	-55	-37	-25	-7
1985					
<b>All Businesses (No.)</b>	<b>181</b>	<b>42</b>	<b>48</b>	<b>37</b>	<b>54</b>
Total Sales \$	69,928	3,592	8,732	13,467	44,137
Total Expense \$	67,864	3,531	8,272	12,861	43,200
Net Profit (loss) \$	2,064	61	460	606	937
<b>Businesses reporting a profit (No.)</b>	<b>140</b>	<b>20</b>	<b>42</b>	<b>33</b>	<b>45</b>
Total Sales \$	57,299	1,874	7,649	11,995	35,781
Total Expense \$	54,909	1,739	7,131	11,328	34,711
Net Profit \$	2,390	135	518	667	1,070
<b>Businesses reporting a loss (No.)</b>	<b>41</b>	<b>22</b>	<b>6</b>	<b>4</b>	<b>9</b>
Total Sales \$	12,629	1,718	1,083	1,472	8,356
Total Expense \$	12,955	1,792	1,141	1,533	8,489
Net Loss \$	-326	-74	-58	-61	-133

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. General Merchandise Stores (SIC 6413)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	7	--	--	--	--	--	--	--			
Businesses in sample	3	--	--	--	--	--	--	--			
Low sales value (\$000's)	1.9	--	--	--	--	--	--	--			
High sales value (\$000's)	1.9	--	--	--	--	--	--	--			
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	86.0	--	--	--	--	100.0	86.0	--	--	--	--
<b>Occupancy Expenses</b>	6.8	--	--	--	--	100.0	6.8	--	--	--	--
Mortgage Interest	--	--	--	--	--	--	--	--	--	--	--
Depreciation	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Repairs & Maintenance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Heat, Light & Telephone	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Business & Property Tax	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Insurance	0.9	--	--	--	--	100.0	0.9	--	--	--	--
Rent	--	--	--	--	--	--	--	--	--	--	--
<b>Personnel Expenses</b>	1.7	--	--	--	--	100.0	1.7	--	--	--	--
<b>Financial Expenses</b>	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Bank Interest & Charges	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Professional Fees	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Franchise Fees	--	--	--	--	--	--	--	--	--	--	--
<b>Sales and Admin. Expenses</b>	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Advertising	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Supplies	0.3	--	--	--	--	100.0	0.3	--	--	--	--
Delivery	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Fuel Expense	1.1	--	--	--	--	100.0	1.1	--	--	--	--
<b>Other Expenses</b>	0.1	--	--	--	--	19.7	0.5	--	--	--	--
<b>Profit (loss)</b>	0.5	--	--	--	--	100.0	0.5	--	--	--	--
<b>Total</b>	100.0	--	--	--	--	100.0	--	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, General Merchandise Stores (SIC 6413)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	3	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	14	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	19	--	--	--	--
Fixed Assets	31	--	--	--	--
Less Accum Dep on Fixed Assets	8	--	--	--	--
Other Assets	3	--	--	--	--
<b>Total Assets</b>	45	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	5	--	--	--	--
Other Current Liabilities	1	--	--	--	--
<b>Total Current Liabilities</b>	7	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	10	--	--	--	--
Other Liabilities	5	--	--	--	--
<b>Total Liabilities</b>	21	--	--	--	--
<b>Total Equity</b>	24	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, General Merchandise Stores (SIC 6413)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.1	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.9	--	--	--	--
Interest Coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. General Merchandise Stores (SIC 6413)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. General Merchandise Stores (SIC 641)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	216	128,546	13,247	15	15
less than 20	188	6,158	645	14	14
20 - 99	13	5,212	547	1	1
100 - 499	3	4,752	501	-	-
500 and over	12	112,424	11,554	-	-
<b>1985</b>					
<b>Total</b>	205	136,480	12,188	19	19
less than 20	178	6,634	605	17	17
20 - 99	11	5,678	520	-	-
100 - 499	5	7,095	615	1	1
500 and over	11	117,073	10,448	1	1

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
 Manitoba. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>53</b>	<b>12</b>	<b>14</b>	<b>13</b>	<b>14</b>
Total Sales \$	19 912	368	2,131	4 183	13,230
Total Expense \$	19 519	360	2,064	3,898	13,197
Net Profit (loss) \$	393	8	67	285	33
<b>Businesses reporting a profit (No.)</b>	<b>37</b>	<b>6</b>	<b>11</b>	<b>12</b>	<b>8</b>
Total Sales \$	13 618	149	1,700	3 803	7,966
Total Expense \$	13 090	134	1,629	3,517	7,810
Net Profit \$	528	15	71	286	156
<b>Businesses reporting loss (No.)</b>	<b>16</b>	<b>6</b>	<b>3</b>	<b>1</b>	<b>6</b>
Total Sales \$	6 294	219	431	380	5,264
Total Expense \$	6 429	226	435	381	5,387
Net Loss \$	-135	-7	-4	-1	-123
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>37</b>	<b>6</b>	<b>12</b>	<b>9</b>	<b>10</b>
Total Sales \$	14 796	523	2,128	2,986	9,159
Total Expense \$	14 324	478	1,980	2,896	8,970
Net Profit (loss) \$	472	45	148	90	189
<b>Businesses reporting a profit (No.)</b>	<b>31</b>	<b>5</b>	<b>12</b>	<b>6</b>	<b>8</b>
Total Sales \$	11 760	417	2,128	1,988	7,227
Total Expense \$	11 221	366	1,980	1,894	6,981
Net Profit \$	539	51	148	94	246
<b>Businesses reporting a loss (No.)</b>	<b>6</b>	<b>1</b>	-	<b>3</b>	<b>2</b>
Total Sales \$	3 036	106	-	998	1,932
Total Expense \$	3 103	112	-	1,002	1,989
Net Loss \$	-67	-6	-	-4	-57
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>25</b>	<b>1</b>	<b>10</b>	<b>7</b>	<b>7</b>
Total Sales \$	11 637	73	890	1,445	9,229
Total Expense \$	11 014	63	927	1,406	8,618
Net Profit (loss) \$	623	10	-37	39	611
<b>Businesses reporting a profit (No.)</b>	<b>13</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>7</b>
Total Sales \$	10 286	73	422	562	9,229
Total Expense \$	9 579	63	378	520	8,618
Net Profit \$	707	10	44	42	611
<b>Businesses reporting a loss (No.)</b>	<b>12</b>	-	<b>7</b>	<b>5</b>	-
Total Sales \$	1 351	-	468	883	-
Total Expense \$	1 435	-	549	886	-
Net Loss \$	-84	-	-81	-3	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>13</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>4</b>
Total Sales \$	3 028	228	633	708	1,459
Total Expense \$	2 814	235	646	629	1,304
Net Profit (loss) \$	214	-7	-13	79	155
<b>Businesses reporting a profit (No.)</b>	<b>7</b>	-	-	<b>3</b>	<b>4</b>
Total Sales \$	2 167	-	-	708	1,459
Total Expense \$	1 933	-	-	629	1,304
Net Profit \$	234	-	-	79	155
<b>Businesses reporting a loss (No.)</b>	<b>6</b>	<b>2</b>	<b>4</b>	-	-
Total Sales \$	861	228	633	-	-
Total Expense \$	881	235	646	-	-
Net Loss \$	-20	-7	-13	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Sporting Goods Stores (SIC 6541)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	103	--	--	--	--	--	--	--			
Businesses in sample	13										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)	--	--	--	--	--	--	--			
<hr/>											
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	77.6	--	--	--	--	100.0	77.6	--	--	--	--
<b>Occupancy Expenses</b>	5.6	--	--	--	--	89.9	6.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.6	--	--	--	--	61.5	1.0	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	42.1	0.3	--	--	--	--
Heat, Light & Telephone	1.8	--	--	--	--	89.9	2.0	--	--	--	--
Business & Property Tax	1.0	--	--	--	--	78.7	1.2	--	--	--	--
Insurance	0.4	--	--	--	--	58.5	0.7	--	--	--	--
Rent	1.6	--	--	--	--	37.7	4.3	--	--	--	--
<b>Personnel Expenses</b>	4.6	--	--	--	--	46.5	9.8	--	--	--	--
<b>Financial Expenses</b>	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Bank Interest & Charges	3.4	--	--	--	--	100.0	3.4	--	--	--	--
Professional Fees	0.5	--	--	--	--	56.4	0.9	--	--	--	--
Franchise Fees	-	--	--	--	--	-	--	--	--	--	--
<b>Sales and Admin. Expenses</b>	6.3	--	--	--	--	100.0	6.3	--	--	--	--
Advertising	1.7	--	--	--	--	90.7	1.9	--	--	--	--
Supplies	2.5	--	--	--	--	89.9	2.8	--	--	--	--
Delivery	1.6	--	--	--	--	67.6	2.4	--	--	--	--
Fuel Expense	0.5	--	--	--	--	25.8	1.8	--	--	--	--
<b>Other Expenses</b>	1.7	--	--	--	--	70.7	2.4	--	--	--	--
<b>Profit (loss)</b>	0.5	--	--	--	--	100.0	0.5	--	--	--	--
<b>Total</b>	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ , for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### **SIC 6541 - Sporting Goods Stores**

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Sporting Goods Stores (SIC 6541)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	103	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	4	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	25	--	--	--	--
Other Current Assets	1	--	--	--	--
<b>Total Current Assets</b>	<b>32</b>	--	--	--	--
Fixed Assets	22	--	--	--	--
Less Accum Dep on Fixed Assets	4	--	--	--	--
Other Assets	7	--	--	--	--
<b>Total Assets</b>	<b>57</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	7	--	--	--	--
Other Current Liabilities	27	--	--	--	--
<b>Total Current Liabilities</b>	<b>34</b>	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	17	--	--	--	--
<b>Total Liabilities</b>	<b>54</b>	--	--	--	--
<b>Total Equity</b>	<b>3</b>	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Sporting Goods Stores (SIC 6541)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	103	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	1.3	--	--	--	--
<b>Leverage Ratios</b>					
Debt-Equity ratio (times)	31.3	--	--	--	--
Interest Coverage ratio (times)	2.3	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Sporting Goods Stores (SIC 6541)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	15	--	--	--	--
Businesses in sample	1	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Sporting Goods Stores (SIC 6541)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	52	1,880	140	10	10
less than 20	52	1,880	140	10	10
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	75	3,136	283	8	
less than 20	74	X	257	8	
20 - 99	X	X	26		
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>82</b>	<b>20</b>	<b>19</b>	<b>22</b>	<b>21</b>
Total Sales \$	15,436	630	1,574	3,071	10,161
Total Expense \$	14,788	628	1,558	2,822	9,780
Net Profit (loss) \$	648	2	16	249	381
<b>Businesses reporting a profit (No.)</b>	<b>69</b>	<b>15</b>	<b>14</b>	<b>22</b>	<b>18</b>
Total Sales \$	13,782	427	1,138	3,071	9,146
Total Expense \$	12,923	387	985	2,822	8,729
Net Profit \$	859	40	153	249	417
<b>Businesses reporting loss (No.)</b>	<b>13</b>	<b>5</b>	<b>5</b>	-	<b>3</b>
Total Sales \$	1,654	203	436	-	1,015
Total Expense \$	1,865	241	573	-	1,051
Net Loss \$	-211	-38	-137	-	-36
1983					
<b>All Businesses (No.)</b>	<b>126</b>	<b>27</b>	<b>29</b>	<b>37</b>	<b>33</b>
Total Sales \$	22,383	599	1,550	4,332	15,902
Total Expense \$	21,451	248	1,647	4,414	15,142
Net Profit (loss) \$	932	351	-97	-82	760
<b>Businesses reporting a profit (No.)</b>	<b>79</b>	<b>18</b>	<b>8</b>	<b>28</b>	<b>25</b>
Total Sales \$	18,359	460	534	3,161	14,204
Total Expense \$	16,807	42	452	2,959	13,354
Net Profit \$	1,552	418	82	202	850
<b>Businesses reporting a loss (No.)</b>	<b>47</b>	<b>9</b>	<b>21</b>	<b>9</b>	<b>8</b>
Total Sales \$	4,024	139	1,016	1,171	1,698
Total Expense \$	4,644	206	1,195	1,455	1,788
Net Loss \$	-620	-67	-179	-284	-90
1984					
<b>All Businesses (No.)</b>	<b>75</b>	-	-	-	-
Total Sales \$	18,474	-	-	-	-
Total Expense \$	17,679	-	-	-	-
Net Profit (loss) \$	795	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>75</b>	-	-	-	-
Total Sales \$	18,474	-	-	-	-
Total Expense \$	17,679	-	-	-	-
Net Profit \$	795	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
<b>All Businesses (No.)</b>	<b>103</b>	<b>9</b>	<b>35</b>	<b>33</b>	<b>26</b>
Total Sales \$	17,727	98	822	2,191	14,616
Total Expense \$	17,568	99	783	2,149	14,537
Net Profit (loss) \$	159	-1	39	42	79
<b>Businesses reporting a profit (No.)</b>	<b>73</b>	-	<b>33</b>	<b>20</b>	<b>20</b>
Total Sales \$	8,491	-	729	1,379	6,383
Total Expense \$	8,161	-	657	1,250	6,254
Net Profit \$	330	-	72	129	129
<b>Businesses reporting a loss (No.)</b>	<b>30</b>	<b>9</b>	<b>2</b>	<b>13</b>	<b>6</b>
Total Sales \$	9,236	98	93	812	8,233
Total Expense \$	9,407	99	126	899	8,283
Net Loss \$	-171	-1	-33	-87	-50

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
		Percent of sales					Percent of sales				
<b>Cost of Sales</b>	64.7	--	--	--	--	100.0	64.7	--	--	--	--
<b>Occupancy Expenses</b>	13.6	--	--	--	--	100.0	13.6	--	--	--	--
Mortgage Interest	0.5	--	--	--	--	6.9	7.6	--	--	--	--
Depreciation	1.7	--	--	--	--	58.4	2.9	--	--	--	--
Repairs & Maintenance	0.9	--	--	--	--	69.9	1.4	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	94.2	3.7	--	--	--	--
Business & Property Tax	1.2	--	--	--	--	96.5	1.2	--	--	--	--
Insurance	1.1	--	--	--	--	75.5	1.4	--	--	--	--
Rent	4.7	--	--	--	--	56.7	8.3	--	--	--	--
<b>Personnel Expenses</b>	17.3	--	--	--	--	88.3	19.6	--	--	--	--
<b>Financial Expenses</b>	2.7	--	--	--	--	86.9	3.1	--	--	--	--
Bank Interest & Charges	2.2	--	--	--	--	86.9	2.5	--	--	--	--
Professional Fees	0.5	--	--	--	--	70.4	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
<b>Sales and Admin. Expenses</b>	5.4	--	--	--	--	86.9	6.2	--	--	--	--
Advertising	2.0	--	--	--	--	60.2	3.3	--	--	--	--
Supplies	1.5	--	--	--	--	86.9	1.7	--	--	--	--
Delivery	1.4	--	--	--	--	81.1	1.7	--	--	--	--
Fuel Expense	0.5	--	--	--	--	30.2	1.7	--	--	--	--
<b>Other Expenses</b>	2.1	--	--	--	--	96.5	2.2	--	--	--	--
<b>Profit (loss)</b>	-5.7	--	--	--	--	100.0	-5.7	--	--	--	--
<b>Total</b>	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

**SIC 658 - Toy, Hobby, Novelty and Souvenir Stores**

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Toy. Hobby. Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	8	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	20	--	--	--	--
Other Current Assets	6	--	--	--	--
<b>Total Current Assets</b>	<b>39</b>	--	--	--	--
Fixed Assets	37	--	--	--	--
Less Accum Dep on Fixed Assets	22	--	--	--	--
Other Assets	2	--	--	--	--
<b>Total Assets</b>	<b>55</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	10	--	--	--	--
Other Current Liabilities	28	--	--	--	--
<b>Total Current Liabilities</b>	<b>39</b>	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
<b>Total Liabilities</b>	<b>42</b>	--	--	--	--
<b>Total Equity</b>	<b>13</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Toy. Hobby. Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.2	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.8	--	--	--	--
Interest Coverage ratio (times)		--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
<b>Number of businesses (estimated)</b>					
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	(1)	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		<b>Average (\$000's)</b>			
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	355	13,291	992	56	21
less than 20	334	10,113	754	54	20
20 - 99	12	1,959	148	1	-
100 - 499	7	X	82	-	1
500 and over	X	X	8	1	-
<b>1985</b>					
<b>Total</b>	265	12,427	1,101	32	
less than 20	246	8,888	800	28	
20 - 99	8	1,938	174	1	
100 - 499	8	797	71	1	
500 and over	3	804	56	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Toy, Hobby, Novelty and Souvenir Stores (SIC 658)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>144</b>	<b>27</b>	<b>41</b>	<b>39</b>	<b>37</b>
Total Sales \$	13,464	393	1,008	2,190	9,873
Total Expense \$	12,738	393	690	2,074	9,581
Net Profit (loss) \$	726	-	318	116	292
<b>Businesses reporting a profit (No.)</b>	<b>111</b>	<b>19</b>	<b>37</b>	<b>28</b>	<b>27</b>
Total Sales \$	10,154	259	904	1,485	7,506
Total Expense \$	9,102	246	578	1,265	7,013
Net Profit \$	1,052	13	326	220	493
<b>Businesses reporting loss (No.)</b>	<b>33</b>	<b>8</b>	<b>4</b>	<b>11</b>	<b>10</b>
Total Sales \$	3,310	134	104	705	2,367
Total Expense \$	3,636	147	112	809	2,568
Net Loss \$	-326	-13	-8	-104	-201
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>121</b>	<b>25</b>	<b>35</b>	<b>30</b>	<b>31</b>
Total Sales \$	14,876	395	1,630	2,860	9,991
Total Expense \$	14,613	399	1,423	2,900	9,891
Net Profit (loss) \$	263	-4	207	-40	100
<b>Businesses reporting a profit (No.)</b>	<b>80</b>	<b>23</b>	<b>24</b>	<b>13</b>	<b>20</b>
Total Sales \$	10,400	355	1,169	1,119	7,757
Total Expense \$	9,671	330	880	962	7,499
Net Profit \$	729	25	289	157	258
<b>Businesses reporting a loss (No.)</b>	<b>41</b>	<b>2</b>	<b>11</b>	<b>17</b>	<b>11</b>
Total Sales \$	4,476	40	461	1,741	2,234
Total Expense \$	4,942	69	543	1,938	2,392
Net Loss \$	-466	-29	-82	-197	-158
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>224</b>	<b>54</b>	<b>56</b>	<b>57</b>	<b>57</b>
Total Sales \$	24,503	730	1,946	4,691	17,136
Total Expense \$	23,765	841	1,694	4,633	16,597
Net Profit (loss) \$	738	-111	252	58	539
<b>Businesses reporting a profit (No.)</b>	<b>164</b>	<b>12</b>	<b>44</b>	<b>53</b>	<b>55</b>
Total Sales \$	21,044	128	1,435	4,398	15,083
Total Expense \$	20,052	119	1,136	4,297	14,500
Net Profit \$	992	9	299	101	583
<b>Businesses reporting a loss (No.)</b>	<b>60</b>	<b>42</b>	<b>12</b>	<b>4</b>	<b>2</b>
Total Sales \$	3,459	602	511	293	2,053
Total Expense \$	3,713	722	558	336	2,097
Net Loss \$	-254	-120	-47	-43	-44
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>239</b>	<b>59</b>	<b>55</b>	<b>42</b>	<b>83</b>
Total Sales \$	23,307	592	1,231	3,075	18,409
Total Expense \$	24,316	592	1,469	3,281	18,974
Net Profit (loss) \$	-1,009	-	-238	-206	-565
<b>Businesses reporting a profit (No.)</b>	<b>137</b>	<b>59</b>	<b>23</b>	<b>31</b>	<b>24</b>
Total Sales \$	9,067	592	508	2,291	5,676
Total Expense \$	8,282	592	453	2,112	5,125
Net Profit \$	785	-	55	179	551
<b>Businesses reporting a loss (No.)</b>	<b>102</b>	<b>-</b>	<b>32</b>	<b>11</b>	<b>59</b>
Total Sales \$	14,240	-	723	784	12,733
Total Expense \$	16,034	-	1,016	1,169	13,849
Net Loss \$	-1,794	-	-293	-385	-1,116

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1)	Bottom 25%		Lower middle 25		Upper middle 25		Top 25				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
		Industry Average(2)						Reporting businesses only (3)				
		Percent of sales						Percent of sales				
<b>Cost of Sales</b>	67.1	--	--	--	--	100.0	67.1	--	--	--	--	
<b>Occupancy Expenses</b>	12.7	--	--	--	--	100.0	12.7	--	--	--	--	
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--	
Depreciation	2.0	--	--	--	--	65.6	3.0	--	--	--	--	
Repairs & Maintenance	1.0	--	--	--	--	69.9	1.4	--	--	--	--	
Heat, Light & Telephone	3.4	--	--	--	--	92.4	3.6	--	--	--	--	
Business & Property Tax	1.2	--	--	--	--	98.0	1.3	--	--	--	--	
Insurance	1.1	--	--	--	--	77.4	1.4	--	--	--	--	
Rent	4.0	--	--	--	--	51.5	7.8	--	--	--	--	
<b>Personnel Expenses</b>	19.0	--	--	--	--	86.5	21.9	--	--	--	--	
<b>Financial Expenses</b>	2.6	--	--	--	--	84.7	3.1	--	--	--	--	
Bank Interest & Charges	2.1	--	--	--	--	84.7	2.5	--	--	--	--	
Professional Fees	0.4	--	--	--	--	66.8	0.7	--	--	--	--	
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--	
<b>Sales and Admin. Expenses</b>	4.9	--	--	--	--	84.7	5.8	--	--	--	--	
Advertising	1.9	--	--	--	--	53.6	3.5	--	--	--	--	
Supplies	1.4	--	--	--	--	84.7	1.6	--	--	--	--	
Delivery	1.1	--	--	--	--	79.7	1.3	--	--	--	--	
Fuel Expense	0.5	--	--	--	--	31.6	1.7	--	--	--	--	
<b>Other Expenses</b>	2.0	--	--	--	--	98.0	2.0	--	--	--	--	
<b>Profit (loss)</b>	-8.2	--	--	--	--	100.0	-8.2	--	--	--	--	
<b>Total</b>	100.0	--	--	--	--	100.0	...	--	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 6582 - Gift, Novelty and Souvenir Stores**

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and artcraft, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery and retail souvenirs.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	154	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	10	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	18	--	--	--	--
Other Current Assets	7	--	--	--	--
<b>Total Current Assets</b>	<b>40</b>	--	--	--	--
Fixed Assets	42	--	--	--	--
Less Accum Dep on Fixed Assets	26	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	<b>56</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	12	--	--	--	--
Other Current Liabilities	31	--	--	--	--
<b>Total Current Liabilities</b>	<b>43</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
<b>Total Liabilities</b>	<b>44</b>	--	--	--	--
<b>Total Equity</b>	<b>12</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	154	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	1.8	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.7	--	--	--	--
Interest Coverage ratio (times)	.	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Gift, Novelty and Souvenir Stores (SIC 6582)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
<b>Number of businesses (estimated)</b>					
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Gift, Novelty and Souvenir Stores (SIC 6582)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	340	12,895	962	54	16
less than 20	319	9,717	724	52	15
20 - 99	12	1,959	148	1	-
100 - 499	7	X	82	-	1
500 and over	X	X	8	1	-
<b>1985</b>					
<b>Total</b>	244	11,854	1,049	30	-
less than 20	225	8,315	748	26	-
20 - 99	8	1,938	174	1	-
100 - 499	8	797	71	1	-
500 and over	3	804	56	2	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
 Manitoba. Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>107</b>	<b>23</b>	<b>26</b>	<b>31</b>	<b>27</b>
Total Sales \$	9 538	332	556	1,644	7 006
Total Expense \$	9 077	330	300	1 578	6 869
Net Profit (loss) \$	461	2	256	66	137
<b>Businesses reporting a profit (No.)</b>	<b>82</b>	<b>16</b>	<b>25</b>	<b>22</b>	<b>19</b>
Total Sales \$	6 882	211	522	1 095	5 054
Total Expense \$	6 150	198	261	942	4 749
Net Profit \$	732	13	261	153	305
<b>Businesses reporting loss (No.)</b>	<b>25</b>	<b>7</b>	<b>1</b>	<b>9</b>	<b>8</b>
Total Sales \$	2 656	121	34	549	1 952
Total Expense \$	2 927	132	39	636	2 120
Net Loss \$	-271	-11	-5	-87	-168
1983					
<b>All Businesses (No.)</b>	<b>77</b>	<b>12</b>	<b>26</b>	<b>16</b>	<b>23</b>
Total Sales \$	8 764	377	1 370	1 643	5 374
Total Expense \$	8 636	321	1 227	1 729	5 359
Net Profit (loss) \$	128	56	143	-86	15
<b>Businesses reporting a profit (No.)</b>	<b>40</b>	<b>10</b>	<b>15</b>	<b>4</b>	<b>11</b>
Total Sales \$	4 956	337	864	437	3 318
Total Expense \$	4 446	252	657	357	3 180
Net Profit \$	510	85	207	80	138
<b>Businesses reporting a loss (No.)</b>	<b>37</b>	<b>2</b>	<b>11</b>	<b>12</b>	<b>12</b>
Total Sales \$	3 808	40	506	1 206	2 056
Total Expense \$	4 190	69	570	1 372	2 179
Net Loss \$	-382	-29	-64	-166	-123
1984					
<b>All Businesses (No.)</b>	<b>173</b>	<b>44</b>	<b>32</b>	<b>52</b>	<b>45</b>
Total Sales \$	20 565	866	1 869	4 520	13 310
Total Expense \$	20 166	909	1 712	4 420	13 125
Net Profit (loss) \$	399	-43	157	100	185
<b>Businesses reporting a profit (No.)</b>	<b>131</b>	<b>19</b>	<b>17</b>	<b>52</b>	<b>43</b>
Total Sales \$	17 438	525	1 136	4 520	11 257
Total Expense \$	16 800	441	911	4 420	11 028
Net Profit \$	638	84	225	100	229
<b>Businesses reporting a loss (No.)</b>	<b>42</b>	<b>25</b>	<b>15</b>	-	<b>2</b>
Total Sales \$	3 127	341	733	-	2 053
Total Expense \$	3 366	468	801	-	2 097
Net Loss \$	-239	-127	-68	-	-44
1985					
<b>All Businesses (No.)</b>	<b>213</b>	-	-	-	-
Total Sales \$	21 785	-	-	-	-
Total Expense \$	22 436	-	-	-	-
Net Profit (loss) \$	-651	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>122</b>	-	-	-	-
Total Sales \$	8 328	-	-	-	-
Total Expense \$	7 571	-	-	-	-
Net Profit \$	757	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>91</b>	-	-	-	-
Total Sales \$	13 457	-	-	-	-
Total Expense \$	14 865	-	-	-	-
Net Loss \$	-1 408	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba: Operators of Buildings and Dwellings (SIC 751)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	914	228		228		229		229			
Businesses in sample	32										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)			22		41		228			
								(1)			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales					Percent of sales					
<b>Occupancy Expenses</b>	<b>44.7</b>	<b>30.4</b>	<b>55.3</b>	<b>33.8</b>	<b>52.2</b>	<b>97.8</b>	<b>45.7</b>	<b>35.1</b>	<b>55.3</b>	<b>33.8</b>	<b>52.2</b>
Mortgage Interest	4.3					20.0	21.6	-			
Depreciation	7.4	8.7	6.0	3.6	12.2	77.7	9.5	10.1	9.0	4.3	15.5
Repairs & Maintenance	5.9	4.6	7.4	3.5	7.3	77.5	7.6	10.5	7.4	6.3	7.7
Heat, Light & Telephone	7.7	0.4	6.4	10.6	11.1	56.2	13.8	0.8	19.3	15.1	14.3
Business & Property Tax	17.2	15.2	27.7	14.9	8.3	89.7	19.2	17.7	27.7	17.4	9.9
Insurance	2.0	1.5	3.8	1.3	1.1	77.1	2.6	3.3	3.8	1.8	1.4
Rent	0.1					3.9	2.7	-	-	-	
<b>Personnel Expenses</b>	<b>16.3</b>	<b>19.1</b>	<b>14.2</b>	<b>22.6</b>	<b>10.6</b>	<b>62.3</b>	<b>26.2</b>	<b>43.7</b>	<b>21.3</b>	<b>32.3</b>	<b>17.4</b>
<b>Financial Expenses</b>	<b>16.5</b>	<b>3.5</b>	<b>23.0</b>	<b>14.4</b>	<b>19.1</b>	<b>97.6</b>	<b>16.9</b>	<b>4.1</b>	<b>23.0</b>	<b>14.4</b>	<b>19.2</b>
Bank Interest & Charges	13.5	0.1	19.6	11.4	17.0	74.1	18.3	0.1	29.3	16.5	21.3
Professional Fees	3.0	3.4	3.5	3.0	2.1	89.3	3.3	4.0	3.5	3.5	2.5
<b>Other Expenses</b>	<b>6.4</b>	<b>3.8</b>	<b>5.2</b>	<b>3.5</b>	<b>12.7</b>	<b>78.8</b>	<b>8.2</b>	<b>6.6</b>	<b>7.8</b>	<b>3.5</b>	<b>14.9</b>
<b>Profit (loss)</b>	<b>16.0</b>	<b>43.2</b>	<b>2.2</b>	<b>25.7</b>	<b>5.4</b>	<b>89.1</b>	<b>18.0</b>	<b>43.2</b>	<b>3.3</b>	<b>25.7</b>	<b>5.5</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Operators of Buildings and Dwellings (SIC 751)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	914	228	228	229	229
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	22	41	228
High sales value (\$000's)	(1)	22	41	228	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	48	5	7	95	74
Accounts and Notes Receivable	6	-	2	3	19
Inventory	2	-	-	4	5
Other Current Assets	13	-	8	2	38
<b>Total Current Assets</b>	<b>69</b>	<b>5</b>	<b>17</b>	<b>104</b>	<b>137</b>
Fixed Assets	554	37	183	340	1,554
Less Accum. Dep. on Fixed Assets	120	21	66	139	227
Other Assets	67	211	18	43	59
<b>Total Assets</b>	<b>571</b>	<b>232</b>	<b>151</b>	<b>348</b>	<b>1,523</b>
<b>Liabilities and Equity</b>					
Current Loans	12	-	4	-	40
Other Current Liabilities	91	1	13	211	120
<b>Total Current Liabilities</b>	<b>103</b>	<b>1</b>	<b>17</b>	<b>211</b>	<b>161</b>
Mortgages Payable	138	-	9	-	524
Long Term Debt	65	-	13	1	235
Other Liabilities	202	212	62	29	542
<b>Total Liabilities</b>	<b>508</b>	<b>213</b>	<b>101</b>	<b>242</b>	<b>1,461</b>
<b>Total Equity</b>	<b>63</b>	<b>20</b>	<b>50</b>	<b>107</b>	<b>61</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Operators of Buildings and Dwellings (SIC 751)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	914	228	228	229	229
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	22	41	228
High sales value (\$000's)	(1)	22	41	228	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	4.8	10.0	1.4	8.3	2.9
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	15.9	13.8	-11.4	-1.2	67.9
Interest Coverage ratio (times)	148.1	..	1.0	79.2	128.8
Debt ratio (times)	0.7	0.5	0.6	0.6	1.0

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba Operators of Buildings and Dwellings (SIC 751)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	862	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	36	--	--	--	--
Sale of Fixed Assets	13	--	--	--	--
Increase in Long Term Debt	92	--	--	--	--
Advances From Owners and Affiliates	19	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	7	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	4	--	--	--	--
<b>Total</b>	<b>172</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	67	--	--	--	--
Payment of Dividends	11	--	--	--	--
Repayment of Long Term Debt	40	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	21	--	--	--	--
Repayment of Adv. From. Owners and Affil	3	--	--	--	--
Decrease in Equity	14	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>158</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>14</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba Operators of Buildings and Dwellings (SIC 751)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>640</b>	<b>57,960</b>	<b>3,988</b>	<b>93</b>	<b>51</b>
less than 20	581	18,174	1,233	86	50
20 - 99	39	16,147	1,146	3	1
100 - 499	12	14,285	973	4	-
500 and over	8	9,354	636	-	-
<b>1985</b>					
<b>Total</b>	<b>600</b>	<b>62,097</b>	<b>3,787</b>	<b>81</b>	
less than 20	551	21,426	1,306	75	
20 - 99	32	15,990	978	5	
100 - 499	10	14,128	862	1	
500 and over	7	10,553	641	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba Operators of Buildings and Dwellings (SIC 751)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>939</b>	<b>234</b>	<b>235</b>	<b>235</b>	<b>235</b>
Total Sales \$	131,431	4,476	10,325	21,026	95,604
Total Expense \$	133,018	4,305	10,981	20,583	97,149
Net Profit (loss) \$	-1,587	171	-656	443	-1,545
<b>Businesses reporting a profit (No.)</b>	<b>372</b>	<b>107</b>	<b>79</b>	<b>93</b>	<b>93</b>
Total Sales \$	54,066	1,929	3,478	8,241	40,418
Total Expense \$	41,480	1,024	2,077	5,401	32,978
Net Profit \$	12,586	905	1,401	2,840	7,440
<b>Businesses reporting loss (No.)</b>	<b>567</b>	<b>127</b>	<b>156</b>	<b>142</b>	<b>142</b>
Total Sales \$	77,365	2,547	6,847	12,785	55,186
Total Expense \$	91,538	3,281	8,904	15,182	64,171
Net Loss \$	-14,173	-734	-2,057	-2,397	-8,985
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>930</b>	<b>232</b>	<b>232</b>	<b>233</b>	<b>233</b>
Total Sales \$	147,947	4,536	10,087	24,453	108,871
Total Expense \$	139,102	3,270	10,200	23,990	101,642
Net Profit (loss) \$	8,845	1,266	-113	463	7,229
<b>Businesses reporting a profit (No.)</b>	<b>462</b>	<b>112</b>	<b>120</b>	<b>117</b>	<b>113</b>
Total Sales \$	71,159	2,158	5,407	12,263	51,331
Total Expense \$	42,585	129	3,551	9,045	29,860
Net Profit \$	28,574	2,029	1,856	3,218	21,471
<b>Businesses reporting a loss (No.)</b>	<b>468</b>	<b>120</b>	<b>112</b>	<b>116</b>	<b>120</b>
Total Sales \$	76,788	2,378	4,680	12,190	57,540
Total Expense \$	96,517	3,141	6,649	14,945	71,782
Net Loss \$	-19,729	-763	-1,969	-2,755	-14,242
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>1,130</b>	<b>271</b>	<b>268</b>	<b>273</b>	<b>318</b>
Total Sales \$	191,145	5,851	13,150	23,505	148,639
Total Expense \$	165,126	6,297	13,331	17,324	128,174
Net Profit (loss) \$	26,019	-446	-181	6,181	20,465
<b>Businesses reporting a profit (No.)</b>	<b>757</b>	<b>137</b>	<b>134</b>	<b>184</b>	<b>302</b>
Total Sales \$	153,769	2,662	5,682	15,363	130,062
Total Expense \$	117,754	2,317	4,298	6,454	104,685
Net Profit \$	36,015	345	1,384	8,909	25,377
<b>Businesses reporting a loss (No.)</b>	<b>373</b>	<b>134</b>	<b>134</b>	<b>89</b>	<b>16</b>
Total Sales \$	37,376	3,189	7,468	8,142	18,577
Total Expense \$	47,372	3,980	9,033	10,870	23,489
Net Loss \$	-9,996	-791	-1,565	-2,728	-4,912
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>915</b>	<b>211</b>	<b>229</b>	<b>229</b>	<b>246</b>
Total Sales \$	154,712	4,140	8,540	28,236	113,796
Total Expense \$	124,351	3,337	4,182	22,260	94,572
Net Profit (loss) \$	30,361	803	4,358	5,976	19,224
<b>Businesses reporting a profit (No.)</b>	<b>690</b>	<b>86</b>	<b>222</b>	<b>229</b>	<b>153</b>
Total Sales \$	115,264	1,330	8,206	28,236	77,492
Total Expense \$	81,941	344	3,819	22,260	55,518
Net Profit \$	33,323	986	4,387	5,976	21,974
<b>Businesses reporting a loss (No.)</b>	<b>225</b>	<b>125</b>	<b>7</b>	<b>-</b>	<b>93</b>
Total Sales \$	39,448	2,810	334	-	36,304
Total Expense \$	42,410	2,993	363	-	39,054
Net Loss \$	-2,962	-183	-29	-	-2,750

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)	--	--	--	--
<hr/>					
Industry Average(2)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
		Percent of sales			
		Percent of sales			
<b>Occupancy Expenses</b>	<b>36.1</b>	--	--	--	--
Mortgage Interest	3.4	--	--	8.8	38.7
Depreciation	10.9	--	--	99.3	11.0
Repairs & Maintenance	1.8	--	--	64.5	2.9
Heat, Light & Telephone	2.8	--	--	31.6	8.9
Business & Property Tax	15.7	--	--	99.3	15.8
Insurance	1.3	--	--	50.1	2.6
Rent	0.2	--	--	5.0	3.9
<b>Personnel Expenses</b>	<b>12.7</b>	--	--	47.5	26.7
<b>Financial Expenses</b>	<b>15.2</b>	--	--	99.3	15.3
Bank Interest & Charges	10.7	--	--	53.0	20.2
Professional Fees	4.5	--	--	87.7	5.1
<b>Other Expenses</b>	<b>10.6</b>	--	--	70.1	15.1
<b>Profit (loss)</b>	<b>25.4</b>	--	--	100.0	25.4
<b>Total</b>	<b>100.0</b>	--	--	100.0	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as arena operating, conference convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	60	--	--	--	--
Accounts and Notes Receivable	6	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	13	--	--	--	--
<b>Total Current Assets</b>	<b>79</b>	--	--	--	--
Fixed Assets	751	--	--	--	--
Less Accum Dep on Fixed Assets	149	--	--	--	--
Other Assets	50	--	--	--	--
<b>Total Assets</b>	<b>731</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	21	--	--	--	--
Other Current Liabilities	57	--	--	--	--
<b>Total Current Liabilities</b>	<b>78</b>	--	--	--	--
Mortgages Payable	84	--	--	--	--
Long Term Debt	116	--	--	--	--
Other Liabilities	342	--	--	--	--
<b>Total Liabilities</b>	<b>621</b>	--	--	--	--
<b>Total Equity</b>	<b>110</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Operators of Non-Residential Buildings (SIC 7512)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	8.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	36.8	--	--	--	--
Interest Coverage ratio (times)	.	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba Operators of Non-Residential Buildings (SIC 7512)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	--	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	31	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	34	--	--	--	--
Advances From Owners and Affiliates	20	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	6	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	7	--	--	--	--
<b>Total</b>	99	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	7	--	--	--	--
Payment of Dividends	11	--	--	--	--
Repayment of Long Term Debt	41	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	10	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	74	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	25	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba Operators of Buildings and Dwellings (SIC 751)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	640	57,960	3,988	93	51
less than 20	581	18,174	1,233	86	50
20 - 99	39	16,147	1,146	3	1
100 - 499	12	14,285	973	4	-
500 and over	8	9,354	636	-	-
<b>1985</b>					
<b>Total</b>	600	62,097	3,787	81	-
less than 20	551	21,426	1,306	75	-
20 - 99	32	15,990	978	5	-
100 - 499	10	14,128	862	1	-
500 and over	7	10,553	641	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>215</b>	<b>53</b>	<b>54</b>	<b>54</b>	<b>54</b>
Total Sales \$	30 992	1 098	2 747	5 887	21 260
Total Expense \$	31 233	1 015	2 962	5 808	21 448
Net Profit (loss) \$	-241	83	-215	79	-188
<b>Businesses reporting a profit (No.)</b>	<b>84</b>	<b>23</b>	<b>18</b>	<b>20</b>	<b>23</b>
Total Sales \$	13 599	434	905	2 202	10 058
Total Expense \$	11 016	170	642	1 535	8 669
Net Profit \$	2 583	264	263	667	1 389
<b>Businesses reporting loss (No.)</b>	<b>131</b>	<b>30</b>	<b>36</b>	<b>34</b>	<b>31</b>
Total Sales \$	17 393	664	1 842	3 685	11 202
Total Expense \$	20 217	845	2 320	4 273	12 779
Net Loss \$	-2 824	-181	-478	-588	-1 577
1983					
<b>All Businesses (No.)</b>	<b>228</b>	<b>56</b>	<b>57</b>	<b>57</b>	<b>58</b>
Total Sales \$	33 929	1 165	2 675	6 384	23 705
Total Expense \$	32 331	1 014	2 278	5 949	23 090
Net Profit (loss) \$	1 598	151	397	435	615
<b>Businesses reporting a profit (No.)</b>	<b>119</b>	<b>25</b>	<b>37</b>	<b>30</b>	<b>27</b>
Total Sales \$	15 318	450	1 757	3 256	9 855
Total Expense \$	6 546	186	1 158	2 203	2 999
Net Profit \$	8 772	264	599	1 053	6 856
<b>Businesses reporting a loss (No.)</b>	<b>109</b>	<b>31</b>	<b>20</b>	<b>27</b>	<b>31</b>
Total Sales \$	18 611	715	918	3 128	13 850
Total Expense \$	25 785	828	1 120	3 746	20 091
Net Loss \$	-7 174	-113	-202	-618	-6 241
1984					
<b>All Businesses (No.)</b>	<b>303</b>	<b>44</b>	<b>84</b>	<b>89</b>	<b>86</b>
Total Sales \$	44 484	648	2 219	6 276	35 341
Total Expense \$	46 362	648	2 387	6 723	36 604
Net Profit (loss) \$	-1 878	-	-168	-447	-1 263
<b>Businesses reporting a profit (No.)</b>	<b>79</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>35</b>
Total Sales \$	26 307	648	-	-	25 659
Total Expense \$	24 313	648	-	-	23 665
Net Profit \$	1 994	-	-	-	1 994
<b>Businesses reporting a loss (No.)</b>	<b>224</b>	<b>-</b>	<b>84</b>	<b>89</b>	<b>51</b>
Total Sales \$	18 177	-	2 219	6 276	9 682
Total Expense \$	22 049	-	2 387	6 723	12 939
Net Loss \$	-3 872	-	-168	-447	-3 257
1985					
<b>All Businesses (No.)</b>	<b>343</b>	<b>67</b>	<b>53</b>	<b>123</b>	<b>100</b>
Total Sales \$	74 765	1 109	2 112	14 144	57 400
Total Expense \$	71 743	291	1 848	11 670	57 934
Net Profit (loss) \$	3 022	818	264	2 474	-534
<b>Businesses reporting a profit (No.)</b>	<b>299</b>	<b>67</b>	<b>53</b>	<b>123</b>	<b>56</b>
Total Sales \$	56 109	1 109	2 112	14 144	38 744
Total Expense \$	51 247	291	1 848	11 670	37 438
Net Profit \$	4 862	818	264	2 474	1 306
<b>Businesses reporting a loss (No.)</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>
Total Sales \$	18 656	-	-	-	18 656
Total Expense \$	20 496	-	-	-	20 496
Net Loss \$	-1 840	-	-	-	-1 840

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Insurance and Real Estate Agencies (SIC 7611)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	701	175		175		175		176			
Businesses in sample	41										
Low sales value (\$000's)	(1)			(1)		27		51			
High sales value (\$000's)	(11)			27		51		112	(1)		
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%		
	Percent of sales						Percent of sales				
<hr/>											
<b>Occupancy Expenses</b>	<b>13.2</b>	<b>20.7</b>	<b>10.3</b>	<b>10.6</b>	<b>13.8</b>	<b>90.8</b>	<b>14.6</b>	<b>20.7</b>	<b>10.3</b>	<b>15.7</b>	<b>14.5</b>
Mortgage Interest	0.4					5.7	7.4	-	-	-	-
Depreciation	4.2	9.5	2.3	2.9	3.9	75.9	5.6	12.5	3.4	4.4	4.3
Repairs & Maintenance	1.0	0.9	0.5	0.9	1.8	42.9	2.4	2.5	1.7	1.6	3.6
Heat, Light & Telephone	3.8	4.3	4.8	2.7	3.4	85.3	4.5	4.3	4.8	5.7	3.5
Business & Property Tax	1.4	2.1	1.4	0.3	1.9	77.0	1.8	3.1	1.5	0.7	2.1
Insurance	0.9	1.2	1.1	0.3	1.0	69.8	1.3	1.5	1.5	0.7	1.3
Rent	1.5	0.7	0.2	3.4	1.6	34.7	4.2	7.5	2.2	5.4	3.0
<b>Personnel Expenses</b>	<b>44.8</b>	...	<b>68.1</b>	<b>48.1</b>	<b>44.8</b>	<b>79.6</b>	<b>56.2</b>	...	<b>78.6</b>	<b>48.1</b>	<b>46.6</b>
<b>Financial Expenses</b>	<b>3.5</b>	<b>2.3</b>	<b>2.3</b>	<b>3.1</b>	<b>5.9</b>	<b>97.1</b>	<b>3.6</b>	<b>2.3</b>	<b>2.4</b>	<b>3.2</b>	<b>6.2</b>
Bank Interest & Charges	1.8	1.0	1.0	1.6	3.3	77.6	2.3	2.3	1.0	2.8	3.4
Professional Fees	1.7	1.3	1.4	1.4	2.6	95.5	1.8	1.3	1.5	1.5	2.7
<b>Other Expenses</b>	<b>26.3</b>	...	<b>22.8</b>	<b>23.0</b>	<b>24.6</b>	<b>99.2</b>	<b>26.5</b>	...	<b>22.8</b>	<b>23.0</b>	<b>25.3</b>
<b>Profit (loss)</b>	<b>12.3</b>	...	-3.5	15.2	11.0	99.2	12.4	...	-3.5	15.2	11.3
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	701	175	175	175	176
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	27	51	112
High sales value (\$000's)	(1)	27	51	112	(1)
			Average (\$000's)		
<b>Assets</b>					
Cash	9	1	4	4	24
Accounts and Notes Receivable	22	-	2	42	41
Inventory	1	-	-	-	2
Other Current Assets	12	-	14	3	24
<b>Total Current Assets</b>	43	1	21	49	92
Fixed Assets	26	3	11	34	49
Less. Accum. Dep. on Fixed Assets	11	-	9	9	23
Other Assets	19	2	5	2	61
<b>Total Assets</b>	77	6	28	77	179
<b>Liabilities and Equity</b>					
Current Loans	5	-	1	5	14
Other Current Liabilities	26	1	24	8	60
<b>Total Current Liabilities</b>	31	1	24	14	74
Mortgages Payable	14	4	-	26	24
Long Term Debt	1	-	-	-	4
Other Liabilities	15	-	-	1	56
<b>Total Liabilities</b>	61	5	24	41	158
<b>Total Equity</b>	16	1	4	36	21

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	701	175	175	175	176
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	27	51	112
High sales value (\$000's)	(1)	27	51	112	(1)
			Average		
<b>Liquidity Ratio</b>					
Current ratio (times)	2.3	1.1	1.1	5.8	1.2
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	...	3.7	30.0	-8.0	
Interest Coverage ratio (times)		26.8	..	7.1	16.9
Debt ratio (times)	0.8	0.8	0.8	0.6	0.9

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba, Insurance and Real Estate Agencies (SIC 7611)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	169	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	35	--	--	--	--
Sale of Fixed Assets	19	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	17	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	11	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	83	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	37	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	25	--	--	--	--
Repayment of Adv From Owners and Affil	5	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	86	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba, Insurance and Real Estate Agencies (SIC 7611)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	559	42,407	2,636	79	58
less than 20	516	22,011	1,373	74	55
20 - 99	21	8,810	547	3	2
100 - 499	10	1,369	85	1	-
500 and over	12	10,217	631	1	1
<b>1985</b>					
<b>Total</b>	618	70,135	3,772	79	
less than 20	570	34,127	1,836	76	
20 - 99	24	13,256	713	2	
100 - 499	15	6,924	372	1	
500 and over	9	15,828	851		

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
 Manitoba, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>575</b>	<b>143</b>	<b>144</b>	<b>144</b>	<b>144</b>
Total Sales \$	89,061	3,327	8,487	17,363	59,884
Total Expense \$	80,169	3,160	7,635	15,709	53,665
Net Profit (loss) \$	8,892	167	852	1,654	6,219
<b>Businesses reporting a profit (No.)</b>	<b>415</b>	<b>101</b>	<b>100</b>	<b>104</b>	<b>110</b>
Total Sales \$	68,125	2,361	5,945	12,588	47,231
Total Expense \$	56,512	1,698	4,414	10,512	39,888
Net Profit \$	11,613	663	1,531	2,076	7,343
<b>Businesses reporting loss (No.)</b>	<b>160</b>	<b>42</b>	<b>44</b>	<b>40</b>	<b>34</b>
Total Sales \$	20,936	966	2,542	4,775	12,653
Total Expense \$	23,657	1,462	3,221	5,197	13,777
Net Loss \$	-2,721	-496	-679	-422	-1,124
1983					
<b>All Businesses (No.)</b>	<b>632</b>	<b>156</b>	<b>160</b>	<b>158</b>	<b>158</b>
Total Sales \$	101,010	3,655	8,740	19,933	68,682
Total Expense \$	90,165	3,692	7,456	17,911	61,106
Net Profit (loss) \$	10,845	-37	1,284	2,022	7,576
<b>Businesses reporting a profit (No.)</b>	<b>458</b>	<b>96</b>	<b>123</b>	<b>118</b>	<b>121</b>
Total Sales \$	77,875	2,223	6,467	15,221	53,964
Total Expense \$	63,229	1,572	4,620	11,896	45,141
Net Profit \$	14,646	651	1,847	3,325	8,823
<b>Businesses reporting a loss (No.)</b>	<b>174</b>	<b>60</b>	<b>37</b>	<b>40</b>	<b>37</b>
Total Sales \$	23,135	1,432	2,273	4,712	14,718
Total Expense \$	26,936	2,120	2,836	6,015	15,965
Net Loss \$	-3,801	-688	-563	-1,303	-1,247
1984					
<b>All Businesses (No.)</b>	<b>568</b>	<b>127</b>	<b>156</b>	<b>137</b>	<b>148</b>
Total Sales \$	65,981	1,515	4,871	13,363	46,232
Total Expense \$	58,523	1,299	4,211	12,796	40,217
Net Profit (loss) \$	7,458	216	660	567	6,015
<b>Businesses reporting a profit (No.)</b>	<b>394</b>	<b>83</b>	<b>131</b>	<b>54</b>	<b>126</b>
Total Sales \$	52,440	1,042	4,283	5,349	41,766
Total Expense \$	43,382	781	3,439	3,433	35,729
Net Profit \$	9,058	261	844	1,916	6,037
<b>Businesses reporting a loss (No.)</b>	<b>174</b>	<b>44</b>	<b>25</b>	<b>83</b>	<b>22</b>
Total Sales \$	13,541	473	588	8,014	4,466
Total Expense \$	15,141	518	772	9,363	4,488
Net Loss \$	-1,600	-45	-184	-1,349	-22
1985					
<b>All Businesses (No.)</b>	<b>701</b>	<b>172</b>	<b>169</b>	<b>168</b>	<b>192</b>
Total Sales \$	91,582	3,420	6,759	14,892	66,511
Total Expense \$	81,226	2,868	6,849	12,954	58,555
Net Profit (loss) \$	10,356	552	-90	1,938	7,956
<b>Businesses reporting a profit (No.)</b>	<b>496</b>	<b>135</b>	<b>58</b>	<b>114</b>	<b>189</b>
Total Sales \$	80,673	2,777	2,232	9,806	65,858
Total Expense \$	68,256	2,013	951	7,489	57,803
Net Profit \$	12,417	764	1,281	2,317	8,055
<b>Businesses reporting a loss (No.)</b>	<b>205</b>	<b>37</b>	<b>111</b>	<b>54</b>	<b>3</b>
Total Sales \$	10,909	643	4,527	5,086	653
Total Expense \$	12,970	855	5,898	5,465	752
Net Loss \$	-2,061	-212	-1,371	-379	-99

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Management Consulting Services (SIC 7771)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	430	--		--		--		--						
Businesses in sample	16							--						
Low sales value (\$000's)	(1)							--						
High sales value (\$000's)	(1)							--						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
	Percent of sales						Percent of sales							
<b>Occupancy Expenses</b>	<b>13.8</b>	--	--	--	--	100.0	<b>13.8</b>	--	--	--	--			
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--			
Depreciation	5.6	--	--	--	--	78.8	7.1	--	--	--	--			
Repairs & Maintenance	0.1	--	--	--	--	31.6	0.4	--	--	--	--			
Heat, Light & Telephone	4.0	--	--	--	--	75.0	5.3	--	--	--	--			
Business & Property Tax	0.8	--	--	--	--	36.7	2.2	--	--	--	--			
Insurance	0.3	--	--	--	--	35.4	0.8	--	--	--	--			
Rent	3.1	--	--	--	--	51.5	5.9	--	--	--	--			
<b>Personnel Expenses</b>	<b>27.2</b>	--	--	--	--	72.6	37.5	--	--	--	--			
<b>Financial Expenses</b>	<b>3.9</b>	--	--	--	--	75.0	<b>5.2</b>	--	--	--	--			
Bank Interest & Charges	0.8	--	--	--	--	71.0	1.2	--	--	--	--			
Professional Fees	1.8	--	--	--	--	72.6	2.5	--	--	--	--			
Franchise Fees	1.3	--	--	--	--	15.0	8.4	--	--	--	--			
<b>Sales and Admin. Expenses</b>	<b>8.6</b>	--	--	--	--	87.8	<b>9.7</b>	--	--	--	--			
Advertising	1.4	--	--	--	--	75.3	1.9	--	--	--	--			
Supplies	4.5	--	--	--	--	87.8	5.1	--	--	--	--			
Delivery	2.6	--	--	--	--	62.7	4.2	--	--	--	--			
<b>Other Expenses</b>	<b>9.0</b>	--	--	--	--	100.0	<b>9.0</b>	--	--	--	--			
<b>Profit (loss)</b>	<b>37.6</b>	--	--	--	--	85.0	44.2	--	--	--	--			
<b>Total</b>	<b>100.0</b>	--	--	--	--	100.0	...	--	--	--	--			

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 7771 - Management Consulting Services**

Businesses primarily engaged in providing business and management consulting services such as business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Management Consulting Services (SIC 7771)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	10	--	--	--	--
Accounts and Notes Receivable	10	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	20	--	--	--	--
Fixed Assets	15	--	--	--	--
Less: Accum Dep on Fixed Assets	4	--	--	--	--
Other Assets	13	--	--	--	--
<b>Total Assets</b>	44	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	7	--	--	--	--
Other Current Liabilities	18	--	--	--	--
<b>Total Current Liabilities</b>	25	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
<b>Total Liabilities</b>	25	--	--	--	--
<b>Total Equity</b>	19	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Management Consulting Services (SIC 7771)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	4.0	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	1.2	--	--	--	--
Interest Coverage ratio (times)	36.4	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Management Consulting Services (SIC 7771)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	123	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	24	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>27</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	26	--	--	--	--
Payment of Dividends	31	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	4	--	--	--	--
Repayment of Adv. From Owners and Affil	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	4	--	--	--	--
Other Applications	1	--	--	--	--
<b>Total</b>	<b>72</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>-44</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Management Consulting Services (SIC 7771)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>374</b>	<b>32,553</b>	<b>2,284</b>	<b>79</b>	<b>42</b>
less than 20	353	14,028	992	76	40
20 - 99	14	4,745	320	2	1
100 - 499	3	1,477	107	-	-
500 and over	4	12,303	865	1	1
<b>1985</b>					
<b>Total</b>	<b>365</b>	<b>34,810</b>	<b>1,626</b>	<b>61</b>	
less than 20	342	17,444	826	57	
20 - 99	13	5,552	239	3	
100 - 499	6	9,007	429	1	
500 and over	4	2,807	132	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
 Manitoba, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	400	92	107	101	100
Total Sales \$	44,969	1,223	2,850	7,399	33,497
Total Expense \$	39,647	327	1,666	6,841	30,813
Net Profit (loss) \$	5,322	896	1,184	558	2,684
<b>Businesses reporting a profit (No.)</b>	335	88	88	76	83
Total Sales \$	37,143	1,157	2,297	5,461	28,228
Total Expense \$	30,069	243	1,001	4,172	24,653
Net Profit \$	7,074	914	1,296	1,289	3,575
<b>Businesses reporting loss (No.)</b>	65	4	19	25	17
Total Sales \$	7,826	66	553	1,938	5,269
Total Expense \$	9,578	84	665	2,669	6,160
Net Loss \$	-1,752	-18	-112	-731	-891
1983					
<b>All Businesses (No.)</b>	499	110	138	126	125
Total Sales \$	48,433	1,519	3,159	6,306	37,449
Total Expense \$	39,237	709	1,856	3,779	32,893
Net Profit (loss) \$	9,196	810	1,303	2,527	4,556
<b>Businesses reporting a profit (No.)</b>	426	80	133	114	99
Total Sales \$	41,470	1,110	3,043	5,569	31,748
Total Expense \$	31,502	170	1,637	2,894	26,801
Net Profit \$	9,968	940	1,406	2,675	4,947
<b>Businesses reporting a loss (No.)</b>	73	30	5	12	26
Total Sales \$	6,963	409	116	737	5,701
Total Expense \$	7,735	539	219	885	6,092
Net Loss \$	-772	-130	-103	-148	-391
1984					
<b>All Businesses (No.)</b>	706	170	178	146	212
Total Sales \$	72,697	2,688	8,198	12,166	49,645
Total Expense \$	64,313	515	5,703	11,157	46,938
Net Profit (loss) \$	8,384	2,173	2,495	1,009	2,707
<b>Businesses reporting a profit (No.)</b>	632	155	178	101	198
Total Sales \$	64,813	2,455	8,198	9,314	44,846
Total Expense \$	55,046	277	5,703	7,858	41,208
Net Profit \$	9,767	2,178	2,495	1,456	3,638
<b>Businesses reporting a loss (No.)</b>	74	15	-	45	14
Total Sales \$	7,884	233	-	2,852	4,799
Total Expense \$	9,267	238	-	3,299	5,730
Net Loss \$	-1,383	-5	-	-447	-931
1985					
<b>All Businesses (No.)</b>	451	109	113	97	132
Total Sales \$	40,351	1,236	1,900	2,957	34,258
Total Expense \$	28,124	311	282	1,256	26,275
Net Profit (loss) \$	12,227	925	1,618	1,701	7,983
<b>Businesses reporting a profit (No.)</b>	451	109	113	97	132
Total Sales \$	40,351	1,236	1,900	2,957	34,258
Total Expense \$	28,124	311	282	1,256	26,275
Net Profit \$	12,227	925	1,618	1,701	7,983
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	311		77		78		78	78			
Businesses in sample	40										
Low sales value (\$000's)	(1)		(1)		75		320				
High sales value (\$000's)	(1)		75		320		519	(1)			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%		
	Percent of sales					Percent of sales					
<b>Occupancy Expenses</b>	17.7	64.8	8.6	11.0	12.7	100.0	17.7	64.8	8.6	11.0	12.7
Mortgage Interest	3.1	..	..	..	..	16.6	19.0	-	..	..	..
Depreciation	3.4	8.3	1.5	3.8	2.6	62.7	5.4	16.5	5.2	4.3	3.3
Repairs & Maintenance	2.5	6.9	0.9	1.8	2.9	100.0	2.5	6.9	0.9	1.8	2.9
Heat, Light & Telephone	3.7	10.1	2.6	2.7	3.1	100.0	3.7	10.1	2.6	2.7	3.1
Business & Property Tax	3.3	12.0	2.1	1.4	2.6	100.0	3.3	12.0	2.1	1.4	2.6
Insurance	0.9	1.5	1.5	0.5	0.4	96.5	1.0	2.0	1.5	0.5	0.4
Rent	0.8	..	..	..	..	5.5	13.8	..	..	..	..
<b>Personnel Expenses</b>	14.3	12.4	7.8	16.4	20.9	100.0	14.3	12.4	7.8	16.4	20.9
<b>Financial Expenses</b>	4.5	3.0	5.8	5.4	2.8	100.0	4.5	3.0	5.8	5.4	2.8
Bank Interest & Charges	3.8	1.5	5.4	4.6	2.2	97.7	3.9	1.5	5.7	4.6	2.2
Professional Fees	0.7	1.5	0.4	0.8	0.6	98.7	0.7	1.5	0.4	0.8	0.6
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	5.0	18.6	2.4	2.9	3.9	100.0	5.0	18.6	2.4	2.9	3.9
Advertising	1.7	2.6	1.7	1.7	1.5	99.3	1.8	2.6	1.7	1.7	1.5
Supplies	2.1	11.1	0.3	0.5	1.6	80.2	2.6	11.1	0.8	0.5	1.6
Delivery	0.8	2.7	0.3	0.7	0.3	91.8	0.8	2.7	0.3	0.8	0.4
Laundry & Cleaning Expenses	0.5	2.2	-	0.1	0.6	43.9	1.0	4.4	0.2	0.2	0.6
<b>Other Expenses</b>	57.8	9.4	76.4	62.3	54.3	100.0	57.8	9.4	76.4	62.3	54.3
<b>Profit (loss)</b>	0.6	-8.1	-1.0	2.1	5.5	99.0	0.6	-8.1	-1.0	2.1	5.5
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	..	..	..	..	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

#### Standard Industrial Classification Definition:

##### SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	75	320	519
High sales value (\$000's)	(1)	75	320	519	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	34	-	3	36	86
Accounts and Notes Receivable	7	-	-	1	28
Inventory	15	-	10	13	31
Other Current Assets	7	-	1	6	21
<b>Total Current Assets</b>	<b>63</b>	<b>-</b>	<b>14</b>	<b>55</b>	<b>165</b>
Fixed Assets	389	149	123	254	1,010
Less: Accum. Dep. on Fixed Assets	57	11	19	37	153
Other Assets	102	-	4	64	323
<b>Total Assets</b>	<b>497</b>	<b>138</b>	<b>122</b>	<b>336</b>	<b>1,346</b>
<b>Liabilities and Equity</b>					
Current Loans	13	-	8	9	31
Other Current Liabilities	49	12	4	48	127
<b>Total Current Liabilities</b>	<b>62</b>	<b>12</b>	<b>12</b>	<b>57</b>	<b>158</b>
Mortgages Payable	74	95	40	102	71
Long Term Debt	32	-	20	40	54
Other Liabilities	195	-	20	87	646
<b>Total Liabilities</b>	<b>364</b>	<b>107</b>	<b>91</b>	<b>286</b>	<b>930</b>
<b>Total Equity</b>	<b>133</b>	<b>31</b>	<b>30</b>	<b>50</b>	<b>416</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	75	320	519
High sales value (\$000's)	(1)	75	320	519	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	1.1	-	1.5	0.9	1.2
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	39.6	3.5	2.4	116.6	1.9
Interest Coverage ratio (times)	14.1	-	1.0	...	57.5
Debt ratio (times)	0.8	0.8	0.7	0.9	0.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	16	--	--	--	--
Sale of Fixed Assets	390	--	--	--	--
Increase in Long Term Debt	291	--	--	--	--
Advances From Owners and Affiliates	10	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>707</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	317	--	--	--	--
Payment of Dividends	13	--	--	--	--
Repayment of Long Term Debt	185	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	170	--	--	--	--
Repayment of Adv. From Owners and Affil.	14	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>702</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>5</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>440</b>	<b>63,336</b>	<b>9,230</b>	<b>45</b>	<b>39</b>
less than 20	327	12,547	1,828	34	35
20 - 99	88	23,355	3,404	9	3
100 - 499	19	16,748	2,441	2	1
500 and over	6	10,686	1,557	-	-
<b>1985</b>					
<b>Total</b>	<b>463</b>	<b>76,654</b>	<b>8,325</b>	<b>46</b>	<b>..</b>
less than 20	362	17,341	1,883	38	
20 - 99	75	26,389	2,866	5	
100 - 499	20	26,083	2,833	2	
500 and over	6	6,841	743	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
 Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	324	80	80	82	
Total Sales \$	118,036	3,453	13,573	27,752	73,2
Total Expense \$	113,524	3,347	12,908	26,257	71,0
Net Profit (loss) \$	4,512	106	665	1,495	2,2
Businesses reporting a profit (No.)	213	51	50	60	
Total Sales \$	73,762	2,287	8,426	20,357	42,6
Total Expense \$	67,058	1,903	7,446	18,692	39,0
Net Profit \$	6,704	384	980	1,665	3,6
Businesses reporting loss (No.)	111	29	30	22	
Total Sales \$	44,274	1,166	5,147	7,395	30,5
Total Expense \$	46,466	1,444	5,462	7,565	31,9
Net Loss \$	-2,192	-278	-315	-170	-1,4
1983					
All Businesses (No.)	316	79	79	79	
Total Sales \$	105,859	5,084	13,983	24,912	61,8
Total Expense \$	99,963	4,751	13,565	23,604	58,0
Net Profit (loss) \$	5,896	333	418	1,308	3,8
Businesses reporting a profit (No.)	235	57	55	62	
Total Sales \$	81,387	3,683	9,890	19,221	48,5
Total Expense \$	73,166	2,905	9,087	17,312	43,8
Net Profit \$	8,221	778	803	1,909	4,7
Businesses reporting a loss (No.)	81	22	24	17	
Total Sales \$	24,472	1,401	4,093	5,691	13,2
Total Expense \$	26,797	1,846	4,478	6,292	14,1
Net Loss \$	-2,325	-445	-385	-601	-8
1984					
All Businesses (No.)	330	82	62	101	
Total Sales \$	139,867	2,548	9,707	42,359	85,2
Total Expense \$	134,107	2,557	9,127	41,699	80,7
Net Profit (loss) \$	5,760	-9	580	660	4,5
Businesses reporting a profit (No.)	271	68	53	82	
Total Sales \$	108,931	2,185	8,424	31,530	66,7
Total Expense \$	99,582	1,996	7,708	27,998	61,8
Net Profit \$	9,349	189	716	3,532	4,9
Businesses reporting a loss (No.)	59	14	9	19	
Total Sales \$	30,936	363	1,283	10,829	18,
Total Expense \$	34,525	561	1,419	13,701	18,6
Net Loss \$	-3,589	-198	-136	-2,872	-3,5
1985					
All Businesses (No.)	312	46	107	80	
Total Sales \$	139,226	2,710	23,187	34,866	78,4
Total Expense \$	55,987	2,590	56,176	33,329	76,2
Net Profit (loss) \$	83,239	120	-32,989	1,537	2,21
Businesses reporting a profit (No.)	238	28	96	57	5
Total Sales \$	105,439	1,839	20,302	23,827	59,4
Total Expense \$	20,346	1,625	59,299	21,804	56,21
Net Profit \$	85,093	214	-38,997	2,023	3,25
Businesses reporting a loss (No.)	74	18	11	23	2
Total Sales \$	33,787	871	2,885	11,039	18,99
Total Expense \$	35,641	965	3,123	11,525	20,02
Net Loss \$	-1,854	-94	-238	-486	-1,03

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page



**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>286</b>	<b>71</b>	<b>69</b>	<b>74</b>	<b>7</b>
Total Sales \$	112,567	3,864	13,423	27,107	68,17
Total Expense \$	108,160	3,781	12,759	25,439	66,18
Net Profit (loss) \$	4,407	83	664	1,668	1,99
<b>Businesses reporting a profit (No.)</b>	<b>193</b>	<b>50</b>	<b>41</b>	<b>59</b>	<b>4</b>
Total Sales \$	69,630	2,384	7,736	21,373	38,13
Total Expense \$	63,110	1,949	6,876	19,499	34,78
Net Profit \$	6,520	435	860	1,874	3,35
<b>Businesses reporting loss (No.)</b>	<b>93</b>	<b>21</b>	<b>28</b>	<b>15</b>	<b>29</b>
Total Sales \$	42,937	1,480	5,687	5,734	30,03
Total Expense \$	45,050	1,832	5,883	5,940	31,39
Net Loss \$	-2,113	-352	-196	-206	-1,359
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>283</b>	<b>70</b>	<b>70</b>	<b>72</b>	<b>71</b>
Total Sales \$	98,303	4,334	12,339	23,756	57,874
Total Expense \$	93,075	4,007	11,944	23,039	54,085
Net Profit (loss) \$	5,228	327	395	717	3,789
<b>Businesses reporting a profit (No.)</b>	<b>207</b>	<b>51</b>	<b>46</b>	<b>53</b>	<b>57</b>
Total Sales \$	74,889	3,046	8,246	16,907	46,690
Total Expense \$	67,403	2,330	7,466	15,468	42,139
Net Profit \$	7,486	716	780	1,439	4,551
<b>Businesses reporting a loss (No.)</b>	<b>76</b>	<b>19</b>	<b>24</b>	<b>19</b>	<b>14</b>
Total Sales \$	23,414	1,288	4,093	6,849	11,184
Total Expense \$	25,672	1,677	4,478	7,571	11,946
Net Loss \$	-2,258	-389	-385	-722	-762
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>310</b>	<b>73</b>	<b>63</b>	<b>96</b>	<b>78</b>
Total Sales \$	133,259	2,208	8,523	42,076	80,452
Total Expense \$	128,655	2,266	8,094	40,947	77,348
Net Profit (loss) \$	4,604	-58	429	1,129	3,104
<b>Businesses reporting a profit (No.)</b>	<b>251</b>	<b>59</b>	<b>54</b>	<b>77</b>	<b>61</b>
Total Sales \$	102,323	1,845	7,240	31,247	61,991
Total Expense \$	94,130	1,705	6,675	27,246	58,504
Net Profit \$	8,193	140	565	4,001	3,487
<b>Businesses reporting a loss (No.)</b>	<b>59</b>	<b>14</b>	<b>9</b>	<b>19</b>	<b>17</b>
Total Sales \$	30,936	363	1,283	10,829	18,461
Total Expense \$	34,525	561	1,419	13,701	18,844
Net Loss \$	-3,589	-198	-136	-2,872	-383
<b>Businesses reporting a profit (No.)</b>	<b>238</b>	<b>28</b>	<b>96</b>	<b>57</b>	<b>57</b>
Total Sales \$	105,439	1,839	20,302	23,827	59,471
Total Expense \$	20,346	1,625	59,299	21,804	56,216
Net Profit \$	85,093	214	-38,997	2,023	3,255
<b>Businesses reporting a loss (No.)</b>	<b>74</b>	<b>18</b>	<b>11</b>	<b>23</b>	<b>22</b>
Total Sales \$	33,787	871	2,885	11,039	18,992
Total Expense \$	35,641	965	3,123	11,525	20,028
Net Loss \$	-1,854	-94	-238	-486	-1,036

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	956	239		239		239		239						
Businesses in sample	72	(1)		(1)		49		114						
Low sales value (\$000's)	(1)	(1)		49		114		378						
High sales value (\$000's)	(1)							(1)						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%			
	Percent of sales						Percent of sales							
<b>Cost of Sales</b>	<b>46.4</b>	<b>61.7</b>	<b>49.3</b>	<b>38.1</b>	<b>36.8</b>	<b>99.5</b>	<b>46.7</b>	<b>61.7</b>	<b>49.3</b>	<b>38.1</b>	<b>37.6</b>			
<b>Occupancy Expenses</b>	<b>16.1</b>	<b>11.4</b>	<b>21.0</b>	<b>18.2</b>	<b>14.0</b>	<b>100.0</b>	<b>16.1</b>	<b>11.4</b>	<b>21.0</b>	<b>18.2</b>	<b>14.0</b>			
Mortgage Interest	0.1	..	..	..	..	10	7.8	-	-	-	-			
Depreciation	2.2	0.3	3.4	2.6	2.6	75.9	29	0.9	4.4	2.8	2.6			
Repairs & Maintenance	1.3	0.4	1.5	1.7	1.7	84.3	16	0.9	1.5	1.7	1.9			
Heat, Light & Telephone	3.6	4.0	3.7	4.1	2.7	89.3	40	6.8	3.7	4.1	2.8			
Business & Property Tax	0.7	0.3	0.5	1.0	1.0	64.4	11	1.0	1.8	1.0	1.0			
Insurance	0.6	0.3	0.8	1.0	0.4	85.8	0.7	0.6	0.8	1.0	0.5			
Rent	7.5	6.1	11.2	7.5	5.5	83.9	9.0	7.5	14.2	9.2	5.9			
<b>Personnel Expenses</b>	<b>24.4</b>	<b>8.7</b>	<b>25.9</b>	<b>28.8</b>	<b>33.8</b>	<b>93.4</b>	<b>26.1</b>	<b>11.9</b>	<b>25.9</b>	<b>28.8</b>	<b>33.8</b>			
<b>Financial Expenses</b>	<b>3.6</b>	<b>2.6</b>	<b>3.4</b>	<b>3.5</b>	<b>4.9</b>	<b>92.6</b>	<b>3.9</b>	<b>3.7</b>	<b>3.4</b>	<b>3.5</b>	<b>4.9</b>			
Bank Interest & Charges	2.2	1.1	3.1	2.6	1.9	84.2	2.6	2.0	3.3	2.8	2.0			
Professional Fees	1.1	1.5	0.3	0.9	1.8	70.1	1.6	3.6	0.7	0.9	1.8			
Franchise Fees	0.3	..	..	..	..	6.4	5.1	-	-	-	-			
<b>Sales and Admin. Expenses</b>	<b>4.5</b>	<b>2.0</b>	<b>4.4</b>	<b>5.5</b>	<b>5.8</b>	<b>99.7</b>	<b>4.5</b>	<b>2.0</b>	<b>4.5</b>	<b>5.5</b>	<b>5.8</b>			
Advertising	1.7	0.1	1.9	2.5	2.0	80.7	2.0	0.3	2.1	2.7	2.0			
Supplies	1.6	1.1	0.9	1.8	2.4	81.9	1.9	1.3	2.2	1.8	2.4			
Delivery	1.1	0.4	1.3	1.2	1.3	69.3	1.5	1.0	1.5	2.3	1.4			
Fuel Expense	0.2	..	..	..	..	13.6	1.3	-	-	-	-			
<b>Other Expenses</b>	<b>2.0</b>	<b>0.5</b>	<b>3.0</b>	<b>0.9</b>	<b>3.6</b>	<b>77.1</b>	<b>2.6</b>	<b>1.2</b>	<b>3.6</b>	<b>1.1</b>	<b>3.6</b>			
<b>Profit (loss)</b>	<b>3.0</b>	<b>13.1</b>	<b>-6.9</b>	<b>4.9</b>	<b>1.1</b>	<b>100.0</b>	<b>3.0</b>	<b>13.1</b>	<b>-6.9</b>	<b>4.9</b>	<b>1.1</b>			
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	...	...	...	...	...			

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	956	239	239	239	239
Businesses in sample	72				
Low sales value (\$000's)	(1)	(1)	49	114	378
High sales value (\$000's)	(1)	49	114	378	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	7	-	3	6	20
Accounts and Notes Receivable	2	-	-	-	9
Inventory	7	-	4	6	16
Other Current Assets	5	-	2	3	15
<b>Total Current Assets</b>	22	1	9	15	59
Fixed Assets	83	2	44	61	216
Less Accum Dep on Fixed Assets	30	1	4	22	87
Other Assets	13	-	2	8	41
<b>Total Assets</b>	88	2	51	62	230
<b>Liabilities and Equity</b>					
Current Loans	5	-	1	1	17
Other Current Liabilities	24	1	11	14	69
<b>Total Current Liabilities</b>	29	1	11	15	86
Mortgages Payable	4	-	-	4	12
Long Term Debt	21	3	33	7	41
Other Liabilities	26	-	13	10	78
<b>Total Liabilities</b>	81	4	57	35	217
<b>Total Equity</b>	8	-2	-7	27	13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	956	239	239	239	239
Businesses in sample	72				
Low sales value (\$000's)	(1)	(1)	49	114	378
High sales value (\$000's)	(1)	49	114	378	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	2.8	1.4	1.2	6.1	1.0
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	2.7	-	-4.2	5.3	6.5
Interest Coverage ratio (times)	21.9	63.9	33.1	7.2	1.3
Debt ratio (times)	0.7	0.2	1.1	0.4	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	318	79	79	80	80
Businesses in sample	23				
Low sales value (\$000's)	(1)	(1)	143	477	664
High sales value (\$000's)	(1)	143	477	664	(1)
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	27	3	12	22	63
Sale of Fixed Assets	2	-	2	-	4
Increase in Long Term Debt	6	-	-	8	16
Advances From Owners and Affiliates	10	-	1	12	27
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	8	-	18	-	8
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	<b>53</b>	<b>3</b>	<b>33</b>	<b>42</b>	<b>117</b>
<b>Application of Funds</b>					
Purchase of Fixed Assets	23	-	12	1	72
Payment of Dividends	1	-	3	-	2
Repayment of Long Term Debt	13	-	3	22	25
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	3	-	-	5	8
Repayment of Adv. From Owners and Affil.	5	1	13	-	3
Decrease in Equity	1	-	-	-	6
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	-	-	3
<b>Total</b>	<b>49</b>	<b>1</b>	<b>31</b>	<b>29</b>	<b>120</b>
<b>Increase (Decrease) in Net Working Capital</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>13</b>	<b>-2</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Food Services (SIC 921)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>1,249</b>	<b>107,598</b>	<b>17,211</b>	<b>258</b>	<b>156</b>
less than 20	1,058	33,622	5,376	224	145
20 - 99	152	29,190	4,682	29	9
100 - 499	22	15,255	2,442	4	1
500 and over	17	29,531	4,711	1	1
<b>1985</b>					
<b>Total</b>	<b>1,353</b>	<b>141,437</b>	<b>19,400</b>	<b>195</b>	
less than 20	1,140	43,063	5,916	173	
20 - 99	181	45,677	6,280	19	
100 - 499	15	14,649	2,014	1	
500 and over	17	38,048	5,190	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
All \$ values are expressed in thousands				
1982				
<b>All Businesses (No.)</b>	840	208	209	212
Total Sales \$	149,668	5,197	14,159	29,899
Total Expense \$	143,715	4,640	13,202	27,959
Net Profit (loss) \$	5,953	557	957	1,940
<b>Businesses reporting a profit (No.)</b>	594	158	158	158
Total Sales \$	89,901	3,641	10,846	21,838
Total Expense \$	80,458	2,715	9,327	19,364
Net Profit \$	9,443	926	1,519	2,474
<b>Businesses reporting loss (No.)</b>	246	50	51	54
Total Sales \$	59,767	1,556	3,313	8,061
Total Expense \$	63,257	1,925	3,875	8,595
Net Loss \$	-3,490	-369	-562	-534
1983				
<b>All Businesses (No.)</b>	1,063	261	270	266
Total Sales \$	179,609	6,991	17,574	35,191
Total Expense \$	171,483	6,295	16,471	33,036
Net Profit (loss) \$	8,126	696	1,103	2,155
<b>Businesses reporting a profit (No.)</b>	767	175	209	211
Total Sales \$	124,031	5,262	13,703	28,088
Total Expense \$	111,080	4,021	11,665	25,014
Net Profit \$	12,951	1,241	2,038	3,074
<b>Businesses reporting a loss (No.)</b>	296	86	61	55
Total Sales \$	55,578	1,729	3,871	7,103
Total Expense \$	60,403	2,274	4,806	8,022
Net Loss \$	-4,825	-545	-935	-919
1984				
<b>All Businesses (No.)</b>	1,419	349	327	355
Total Sales \$	245,728	7,247	14,624	35,910
Total Expense \$	233,211	6,691	12,353	32,641
Net Profit (loss) \$	12,517	556	2,271	3,269
<b>Businesses reporting a profit (No.)</b>	1,087	201	261	338
Total Sales \$	189,250	4,326	11,412	33,773
Total Expense \$	174,863	3,135	8,786	30,383
Net Profit \$	14,387	1,191	2,626	3,390
<b>Businesses reporting a loss (No.)</b>	332	148	66	17
Total Sales \$	56,478	2,921	3,212	2,137
Total Expense \$	58,348	3,556	3,567	2,258
Net Loss \$	-1,870	-635	-355	-121
1985				
<b>All Businesses (No.)</b>	958	237	242	228
Total Sales \$	260,660	6,542	19,343	45,479
Total Expense \$	252,734	5,730	19,144	42,582
Net Profit (loss) \$	7,926	812	199	2,897
<b>Businesses reporting a profit (No.)</b>	716	164	149	198
Total Sales \$	208,015	4,550	11,576	40,064
Total Expense \$	196,804	3,639	9,825	36,887
Net Profit \$	11,211	911	1,751	3,177
<b>Businesses reporting a loss (No.)</b>	242	73	93	30
Total Sales \$	52,645	1,992	7,767	5,415
Total Expense \$	55,930	2,091	9,319	5,695
Net Loss \$	-3,285	-99	-1,552	-280

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

2175  
1911  
1866  
128  
578  
178  
30  
90  
120  
461  
15  
12  
2181  
1561  
383  
107  
117  
197  
16  
59  
9  
811  
301  
4751  
11  
  
UNEF  
1948  
ESEA  
121  
288  
731  
561  
18  
101  
270  
361  
751  
777  
  
-51  
9  
-7  
01  
201  
321  
151  
171  
46  
771  
21  
5

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	383	93	99	95	96
Total Sales \$	92,344	4,267	10,749	20,578	56,750
Total Expense \$	88,926	3,975	9,920	19,893	55,138
Net Profit (loss) \$	3,418	292	829	685	1,612
<b>Businesses reporting a profit (No.)</b>	250	61	74	58	57
Total Sales \$	54,287	2,680	7,844	11,975	31,788
Total Expense \$	48,895	2,122	6,754	10,869	29,150
Net Profit \$	5,392	558	1,090	1,106	2,638
<b>Businesses reporting loss (No.)</b>	133	32	25	37	39
Total Sales \$	38,057	1,587	2,905	8,603	24,962
Total Expense \$	40,031	1,853	3,166	9,024	25,988
Net Loss \$	-1,974	-266	-261	-421	-1,026
1983					
<b>All Businesses (No.)</b>	465	112	120	116	117
Total Sales \$	112,296	4,326	12,558	25,013	70,399
Total Expense \$	109,399	4,659	12,604	23,739	68,397
Net Profit (loss) \$	2,897	-333	-46	1,274	2,002
<b>Businesses reporting a profit (No.)</b>	293	64	78	88	63
Total Sales \$	69,864	2,449	8,280	18,836	40,299
Total Expense \$	63,231	2,051	7,560	16,991	36,829
Net Profit \$	6,633	398	720	1,845	3,670
<b>Businesses reporting a loss (No.)</b>	172	48	42	28	54
Total Sales \$	42,432	1,877	4,278	6,177	30,100
Total Expense \$	46,168	2,608	5,044	6,748	31,768
Net Loss \$	-3,736	-731	-766	-571	-1,664
1984					
<b>All Businesses (No.)</b>	872	211	192	233	23
Total Sales \$	180,930	4,306	8,795	24,259	143,570
Total Expense \$	172,074	3,936	7,091	21,744	139,300
Net Profit (loss) \$	8,856	370	1,704	2,515	4,26
<b>Businesses reporting a profit (No.)</b>	634	111	142	217	16
Total Sales \$	137,942	2,226	6,402	22,285	107,022
Total Expense \$	127,880	1,551	4,463	19,658	102,200
Net Profit \$	10,062	675	1,939	2,627	4,82
<b>Businesses reporting a loss (No.)</b>	238	100	50	16	7
Total Sales \$	42,988	2,080	2,393	1,974	36,542
Total Expense \$	44,194	2,385	2,628	2,086	37,050
Net Loss \$	-1,206	-305	-235	-112	-55
Net Profit (loss) \$	252,734	5,730	19,144	42,582	185,278
<b>Businesses reporting a profit (No.)</b>	716	164	149	198	205
Total Sales \$	208,015	4,550	11,576	40,064	151,825
Total Expense \$	196,804	3,639	9,825	36,887	146,453
Net Profit \$	11,211	911	1,751	3,177	5,372
<b>Businesses reporting a loss (No.)</b>	242	73	93	30	46
Total Sales \$	52,645	1,992	7,767	5,415	37,471
Total Expense \$	55,930	2,091	9,319	5,695	38,825
Net Loss \$	-3,285	-99	-1,552	-280	-1,354

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba, Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	174	--	--	--	--						
Businesses in sample	5										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
<hr/>											
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Cost of Sales</b>	42.6	--	--	--	--	100.0	42.6	--	--	--	--
<b>Occupancy Expenses</b>	17.0	--	--	--	--	100.0	17.0	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	6.1	--	--	--	--	100.0	6.1	--	--	--	--
Repairs & Maintenance	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Heat, Light & Telephone	4.8	--	--	--	--	100.0	4.8	--	--	--	--
Business & Property Tax	1.3	--	--	--	--	98.5	1.3	--	--	--	--
Insurance	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Rent	1.1	--	--	--	--	14.5	7.8	--	--	--	--
<b>Personnel Expenses</b>	18.4	--	--	--	--	100.0	18.4	--	--	--	--
<b>Financial Expenses</b>	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Bank Interest & Charges	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Professional Fees	0.4	--	--	--	--	48.5	0.8	--	--	--	--
Franchise Fees	0.5	--	--	--	--	13.0	3.7	--	--	--	--
<b>Sales and Admin. Expenses</b>	9.5	--	--	--	--	100.0	9.5	--	--	--	--
Advertising	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Supplies	4.4	--	--	--	--	100.0	4.4	--	--	--	--
Delivery	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Fuel Expense	-	--	--	--	--	-	-	--	--	--	--
<b>Other Expenses</b>	4.5	--	--	--	--	48.5	9.2	--	--	--	--
<b>Profit (loss)</b>	4.6	--	--	--	--	100.0	4.6	--	--	--	--
<b>Total</b>	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as take-out Chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths and prepared food take-out service (exc. caterers and mobile food services)

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	174	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	9	--	--	--	--
Other Current Assets	3	--	--	--	--
<b>Total Current Assets</b>	13	--	--	--	--
Fixed Assets	198	--	--	--	--
Less. Accum. Dep. on Fixed Assets	79	--	--	--	--
Other Assets	11	--	--	--	--
<b>Total Assets</b>	143	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	12	--	--	--	--
Other Current Liabilities	57	--	--	--	--
<b>Total Current Liabilities</b>	69	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	62	--	--	--	--
Other Liabilities	8	--	--	--	--
<b>Total Liabilities</b>	139	--	--	--	--
<b>Total Equity</b>	5	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	174	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	0.2	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	1.2	--	--	--	--
Interest Coverage ratio (times)	1.0	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)  
Manitoba. Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	111	--	--	--	--
Businesses in sample	5	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	11	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	19	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>24</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	3	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>26</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>-2</b>	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985  
Manitoba. Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
982					
<b>Total</b>	<b>1,249</b>	<b>107,598</b>	<b>17,211</b>	<b>258</b>	<b>156</b>
less than 20	1 058	33,622	5,376	224	145
20 - 99	152	29,190	4,682	29	9
100 - 499	22	15,255	2,442	4	1
500 and over	17	29,531	4,711	1	1
985					
<b>Total</b>	<b>1,353</b>	<b>141,437</b>	<b>19,400</b>	<b>195</b>	
less than 20	1,140	43,063	5,916	173	
20 - 99	181	45,677	6,280	19	
100 - 499	15	14,649	2,014	1	
500 and over	17	38,048	5,190	2	

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

2) Refers to businesses reporting no payroll deductions in the previous year

3) Refers to businesses reporting no payroll deductions in the following year

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Take-Out Food Services (SIC 9213)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>171</b>	<b>32</b>	<b>52</b>	<b>40</b>	<b>47</b>
Total Sales \$	25,998	416	1,494	3,625	20,463
Total Expense \$	25,844	363	1,401	3,491	20,589
Net Profit (loss) \$	154	53	93	134	-126
<b>Businesses reporting a profit (No.)</b>	<b>124</b>	<b>29</b>	<b>47</b>	<b>30</b>	<b>18</b>
Total Sales \$	9,936	386	1,338	2,804	5,408
Total Expense \$	8,819	314	1,072	2,465	4,968
Net Profit \$	1,117	72	266	339	440
<b>Businesses reporting loss (No.)</b>	<b>47</b>	<b>3</b>	<b>5</b>	<b>10</b>	<b>29</b>
Total Sales \$	16,062	30	156	821	15,055
Total Expense \$	17,025	49	329	1,026	15,621
Net Loss \$	-963	-19	-173	-205	-566
1983					
<b>All Businesses (No.)</b>	<b>159</b>	<b>36</b>	<b>43</b>	<b>40</b>	<b>40</b>
Total Sales \$	26,314	558	1,774	4,805	19,177
Total Expense \$	25,266	617	1,478	4,667	18,504
Net Profit (loss) \$	1,048	-59	296	138	673
<b>Businesses reporting a profit (No.)</b>	<b>100</b>	<b>8</b>	<b>39</b>	<b>27</b>	<b>26</b>
Total Sales \$	18,622	150	1,586	3,240	13,646
Total Expense \$	17,067	102	1,277	2,982	12,706
Net Profit \$	1,555	48	309	258	940
<b>Businesses reporting a loss (No.)</b>	<b>59</b>	<b>28</b>	<b>4</b>	<b>13</b>	<b>14</b>
Total Sales \$	7,692	408	188	1,565	5,531
Total Expense \$	8,199	515	201	1,685	5,798
Net Loss \$	-507	-107	-13	-120	-267
1984					
<b>All Businesses (No.)</b>	<b>240</b>	<b>59</b>	<b>40</b>	<b>48</b>	<b>93</b>
Total Sales \$	39,657	1,744	3,864	6,228	27,821
Total Expense \$	37,413	1,514	3,402	6,032	26,465
Net Profit (loss) \$	2,244	230	462	196	1,356
<b>Businesses reporting a profit (No.)</b>	<b>211</b>	<b>40</b>	<b>40</b>	<b>48</b>	<b>83</b>
Total Sales \$	35,035	1,363	3,864	6,228	23,580
Total Expense \$	32,604	994	3,402	6,032	22,176
Net Profit \$	2,431	369	462	196	1,404
<b>Businesses reporting a loss (No.)</b>	<b>29</b>	<b>19</b>	-	-	<b>10</b>
Total Sales \$	4,622	381	-	-	4,241
Total Expense \$	4,809	520	-	-	4,289
Net Loss \$	-187	-139	-	-	-48
1985					
<b>All Businesses (No.)</b>	<b>260</b>	<b>59</b>	<b>39</b>	<b>96</b>	<b>66</b>
Total Sales \$	55,062	1,871	3,843	15,950	33,398
Total Expense \$	48,728	1,881	3,454	14,827	28,566
Net Profit (loss) \$	6,334	-10	389	1,123	4,832
<b>Businesses reporting a profit (No.)</b>	<b>197</b>	<b>30</b>	<b>31</b>	<b>71</b>	<b>65</b>
Total Sales \$	47,777	678	3,054	10,775	33,270
Total Expense \$	40,759	604	2,511	9,208	28,436
Net Profit \$	7,018	74	543	1,567	4,834
<b>Businesses reporting a loss (No.)</b>	<b>63</b>	<b>29</b>	<b>8</b>	<b>25</b>	<b>1</b>
Total Sales \$	7,285	1,193	789	5,175	128
Total Expense \$	7,969	1,277	943	5,619	130
Net Loss \$	-684	-84	-154	-444	-2

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	745	186		186		186		187			
Businesses in sample	40										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)										
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>25.4</b>	<b>28.0</b>	<b>27.6</b>	<b>28.9</b>	<b>17.1</b>	<b>100.0</b>	<b>25.4</b>	<b>28.0</b>	<b>27.6</b>	<b>28.9</b>	<b>17.1</b>
Mortgage Interest	0.1	..	..	..	..	1.4	4.8	-	-	-	-
Depreciation	2.7	0.1	2.6	4.3	3.1	76.7	3.5	0.3	4.3	4.7	3.1
Repairs & Maintenance	2.2	0.9	4.3	1.9	1.5	77.9	2.8	1.2	5.4	2.5	1.9
Heat, Light & Telephone	5.0	5.2	4.9	7.0	2.9	94.9	5.3	5.2	6.1	7.0	2.9
Business & Property Tax	1.2	1.0	1.3	1.3	0.9	93.2	1.2	1.0	1.7	1.3	1.0
Insurance	0.8	0.5	0.7	1.4	0.3	84.4	0.9	0.6	1.2	1.4	0.3
Rent	13.5	20.3	13.7	13.0	8.0	83.8	16.0	20.3	25.7	13.9	8.8
<b>Personnel Expenses</b>	<b>19.2</b>	<b>0.3</b>	<b>5.0</b>	<b>21.6</b>	<b>46.6</b>	<b>69.0</b>	<b>27.8</b>	<b>1.1</b>	<b>9.2</b>	<b>24.6</b>	<b>46.6</b>
<b>Financial Expenses</b>	<b>2.2</b>	<b>0.3</b>	<b>4.6</b>	<b>1.2</b>	<b>2.5</b>	<b>93.8</b>	<b>2.4</b>	<b>0.4</b>	<b>4.6</b>	<b>1.2</b>	<b>2.6</b>
Bank Interest & Charges	1.4	0.1	3.3	0.4	1.4	63.5	2.1	0.3	4.1	0.8	1.6
Professional Fees	0.8	0.2	1.2	0.7	0.9	86.1	0.9	0.5	1.2	0.8	0.9
Franchise Fees	0.1	..	..	..	..	0.7	7.0	-	-	-	-
<b>Sales and Admin. Expenses</b>	<b>11.6</b>	<b>10.9</b>	<b>15.8</b>	<b>11.7</b>	<b>7.7</b>	<b>100.0</b>	<b>11.6</b>	<b>10.9</b>	<b>15.8</b>	<b>11.7</b>	<b>7.7</b>
Advertising	1.5	1.2	0.7	2.1	1.6	87.2	1.7	1.2	1.2	2.2	1.7
Supplies	8.9	9.5	12.5	8.5	5.2	93.5	9.5	12.7	12.5	8.5	5.5
Delivery	1.2	0.2	2.6	1.0	0.9	57.9	2.1	0.4	5.6	1.7	1.2
<b>Other Expenses</b>	<b>7.0</b>	<b>4.4</b>	<b>7.4</b>	<b>6.7</b>	<b>9.2</b>	<b>87.5</b>	<b>8.0</b>	<b>8.9</b>	<b>7.4</b>	<b>6.7</b>	<b>10.0</b>
<b>Profit (loss)</b>	<b>34.6</b>	<b>56.1</b>	<b>39.6</b>	<b>30.0</b>	<b>16.9</b>	<b>100.0</b>	<b>34.6</b>	<b>56.1</b>	<b>39.6</b>	<b>30.0</b>	<b>16.9</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	..	..	..	..	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

#### SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	745	186	186	186	187
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	13	27	56
High sales value (\$000's)	(1)	13	27	56	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	2	-	2	1	4
Accounts and Notes Receivable	-	-	-	-	1
Inventory	-	-	-	1	1
Other Current Assets	-	-	-	-	-
<b>Total Current Assets</b>	3	-	2	2	7
Fixed Assets	10	-	6	5	29
Less: Accum Dep on Fixed Assets	4	-	1	4	11
Other Assets	1	-	-	-	4
<b>Total Assets</b>	10	-	7	4	28
<b>Liabilities and Equity</b>					
Current Loans	2	-	-	-	6
Other Current Liabilities	2	-	-	1	6
<b>Total Current Liabilities</b>	4	-	-	1	12
Mortgages Payable	1	-	3	-	2
Long Term Debt	-	-	-	-	2
Other Liabilities	2	-	-	-	6
<b>Total Liabilities</b>	7	-	3	1	22
<b>Total Equity</b>	3	-	4	3	6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba Barber and Beauty Shops (SIC 971)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	745	186	186	186	187
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	13	27	56
High sales value (\$000's)	(1)	13	27	56	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	11.2	87.5	2.9	2.9	1.0
<b>Leverage Ratios</b>					
Debt:Equity ratio (times)	9.0	-	1.9	1.3	-24.0
Interest Coverage ratio (times)	72.1	98.6	111.8	66.8	32.9
Debt ratio (times)	1.3	-	3.4	0.3	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Barber and Beauty Shops (SIC 971)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Barber and Beauty Shops (SIC 971)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	422	12,863	1,046	57	35
less than 20	415	11,154	907	55	35
20 - 99	7	1,709	139	2	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
<b>1985</b>					
<b>Total</b>	443	18,630	1,623	48	-
less than 20	430	14,127	1,232	46	-
20 - 99	11	X	291	2	-
100 - 499	X	X	100	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>478</b>	<b>113</b>	<b>124</b>	<b>119</b>	<b>122</b>
Total Sales \$	24,304	1,455	3,310	5,919	13,620
Total Expense \$	19,428	726	2,487	4,293	11,922
Net Profit (loss) \$	4,876	729	823	1,626	1,698
<b>Businesses reporting a profit (No.)</b>	<b>421</b>	<b>97</b>	<b>110</b>	<b>106</b>	<b>108</b>
Total Sales \$	20,479	1,268	2,916	5,274	11,021
Total Expense \$	15,159	527	2,035	3,580	9,017
Net Profit \$	5,320	741	881	1,694	2,004
<b>Businesses reporting loss (No.)</b>	<b>57</b>	<b>16</b>	<b>14</b>	<b>13</b>	<b>14</b>
Total Sales \$	3,825	187	394	645	2,599
Total Expense \$	4,269	199	452	713	2,905
Net Loss \$	-444	-12	-58	-68	-306
1983					
<b>All Businesses (No.)</b>	<b>585</b>	<b>136</b>	<b>149</b>	<b>147</b>	<b>153</b>
Total Sales \$	31,045	1,810	3,346	6,988	18,901
Total Expense \$	24,092	953	1,967	5,391	15,781
Net Profit (loss) \$	6,953	857	1,379	1,597	3,120
<b>Businesses reporting a profit (No.)</b>	<b>550</b>	<b>135</b>	<b>147</b>	<b>135</b>	<b>133</b>
Total Sales \$	27,491	1,797	3,291	6,363	16,040
Total Expense \$	20,331	939	1,908	4,754	12,730
Net Profit \$	7,160	858	1,383	1,609	3,310
<b>Businesses reporting a loss (No.)</b>	<b>35</b>	<b>1</b>	<b>2</b>	<b>12</b>	<b>20</b>
Total Sales \$	3,554	13	55	625	2,861
Total Expense \$	3,761	14	59	637	3,051
Net Loss \$	-207	-1	-4	-12	-190
1984					
<b>All Businesses (No.)</b>	<b>692</b>	<b>165</b>	<b>180</b>	<b>169</b>	<b>178</b>
Total Sales \$	36,802	1,824	3,808	8,840	22,330
Total Expense \$	30,179	1,116	1,698	7,179	20,186
Net Profit (loss) \$	6,623	.708	2,110	1,661	2,144
<b>Businesses reporting a profit (No.)</b>	<b>590</b>	<b>165</b>	<b>180</b>	<b>159</b>	<b>86</b>
Total Sales \$	22,635	1,824	3,808	8,466	8,537
Total Expense \$	15,639	1,116	1,698	6,737	6,088
Net Profit \$	6,996	708	2,110	1,729	2,449
<b>Businesses reporting a loss (No.)</b>	<b>102</b>	-	-	<b>10</b>	<b>92</b>
Total Sales \$	14,167	-	-	374	13,793
Total Expense \$	14,540	-	-	442	14,098
Net Loss \$	-373	-	-	-68	-305
1985					
<b>All Businesses (No.)</b>	<b>745</b>	<b>185</b>	<b>182</b>	<b>192</b>	<b>186</b>
Total Sales \$	39,440	2,202	3,756	8,064	25,418
Total Expense \$	30,612	1,157	1,898	5,704	21,853
Net Profit (loss) \$	8,828	1,045	1,858	2,360	3,565
<b>Businesses reporting a profit (No.)</b>	<b>700</b>	<b>166</b>	<b>177</b>	<b>187</b>	<b>170</b>
Total Sales \$	37,647	1,962	3,621	7,809	24,255
Total Expense \$	28,680	915	1,748	5,427	20,590
Net Profit \$	8,967	1,047	1,873	2,382	3,665
<b>Businesses reporting a loss (No.)</b>	<b>45</b>	<b>19</b>	<b>5</b>	<b>5</b>	<b>16</b>
Total Sales \$	1,793	240	135	255	1,163
Total Expense \$	1,932	242	150	277	1,263
Net Loss \$	-139	-2	-15	-22	-100

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Laundries and Cleaners (SIC 972)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	179	--		--		--		--			
Businesses in sample	19	--		--		--		--			
Low sales value (\$000's)	(1)	--		--		--		--			
High sales value (\$000's)	(1)	--		--		--		--			
Selected expense item		Industry Average(2)				Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
		Percent of sales					Percent of sales				
<b>Occupancy Expenses</b>	<b>22.0</b>	--	--	--	--	<b>100.0</b>	<b>22.0</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	5.8	--	--	--	--	87.9	6.6	--	--	--	--
Repairs & Maintenance	2.4	--	--	--	--	83.1	2.8	--	--	--	--
Heat, Light & Telephone	9.0	--	--	--	--	98.1	9.2	--	--	--	--
Business & Property Tax	2.3	--	--	--	--	95.5	2.4	--	--	--	--
Insurance	0.8	--	--	--	--	71.9	1.1	--	--	--	--
Rent	1.7	--	--	--	--	33.6	5.1	--	--	--	--
<b>Personnel Expenses</b>	<b>20.9</b>	--	--	--	--	<b>74.9</b>	<b>28.0</b>	--	--	--	--
<b>Financial Expenses</b>	<b>3.1</b>	--	--	--	--	<b>100.0</b>	<b>3.1</b>	--	--	--	--
Bank Interest & Charges	2.4	--	--	--	--	85.1	2.8	--	--	--	--
Professional Fees	0.7	--	--	--	--	70.2	1.0	--	--	--	--
Franchise Fees	0.1	--	--	--	--	1.8	4.3	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>17.5</b>	--	--	--	--	<b>100.0</b>	<b>17.5</b>	--	--	--	--
Advertising	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Supplies	12.3	--	--	--	--	100.0	12.3	--	--	--	--
Delivery	3.6	--	--	--	--	95.6	3.8	--	--	--	--
<b>Other Expenses</b>	<b>10.5</b>	--	--	--	--	<b>97.8</b>	<b>10.8</b>	--	--	--	--
<b>Profit (loss)</b>	<b>25.9</b>	--	--	--	--	<b>100.0</b>	<b>25.9</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 972 - Laundries and Cleaners**

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba Laundries and Cleaners (SIC 972)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	17	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	6	--	--	--	--
<b>Total Current Assets</b>	<b>24</b>	--	--	--	--
Fixed Assets	35	--	--	--	--
Less Accum Dep on Fixed Assets	12	--	--	--	--
Other Assets	2	--	--	--	--
<b>Total Assets</b>	<b>49</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	1	--	--	--	--
Other Current Liabilities	9	--	--	--	--
<b>Total Current Liabilities</b>	<b>10</b>	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	6	--	--	--	--
Other Liabilities	5	--	--	--	--
<b>Total Liabilities</b>	<b>22</b>	--	--	--	--
<b>Total Equity</b>	<b>27</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 3. Financial Ratios for 1985**  
**Manitoba Laundries and Cleaners (SIC 972)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.4	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.7	--	--	--	--
Interest Coverage ratio (times)	54.7	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba, Laundries and Cleaners (SIC 972)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000 s)	(1)	(1)	-	-	-
High sales value (\$000 s)	(1)	(1)	-	-	-
			Average (\$000 s)		
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba, Laundries and Cleaners (SIC 972)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	120	15,314	1,419	27	10
less than 20	110	4,140	389	25	10
20 - 99	7	2,394	228	2	-
100 - 499	X	X	692	-	-
500 and over	X	X	110	-	-
<b>1985</b>					
<b>Total</b>	123	18,844	1,528	16	-
less than 20	108	3,790	315	15	-
20 - 99	9	2,569	206	1	-
100 - 499	5	X	903	-	-
500 and over	X	X	104	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment. Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba, Laundries and Cleaners (SIC 972)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>147</b>	<b>29</b>	<b>41</b>	<b>38</b>	<b>39</b>
Total Sales \$	12,320	434	1,044	2,208	8,634
Total Expense \$	11,690	402	1,034	1,988	8,266
Net Profit (loss) \$	630	32	10	220	368
<b>Businesses reporting a profit (No.)</b>	<b>109</b>	<b>22</b>	<b>37</b>	<b>30</b>	<b>20</b>
Total Sales \$	7,859	347	924	1,630	4,958
Total Expense \$	6,992	293	864	1,357	4,478
Net Profit \$	867	54	60	273	480
<b>Businesses reporting loss (No.)</b>	<b>38</b>	<b>7</b>	<b>4</b>	<b>8</b>	<b>19</b>
Total Sales \$	4,461	87	120	578	3,676
Total Expense \$	4,698	109	170	631	3,788
Net Loss \$	-237	-22	-50	-53	-112
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>191</b>	<b>37</b>	<b>57</b>	<b>49</b>	<b>48</b>
Total Sales \$	19,532	495	1,083	2,637	15,317
Total Expense \$	17,468	394	1,073	2,231	13,770
Net Profit (loss) \$	2,064	101	10	406	1,547
<b>Businesses reporting a profit (No.)</b>	<b>130</b>	<b>32</b>	<b>12</b>	<b>42</b>	<b>44</b>
Total Sales \$	17,164	431	298	2,104	14,331
Total Expense \$	14,959	320	254	1,640	12,745
Net Profit \$	2,205	111	44	464	1,586
<b>Businesses reporting a loss (No.)</b>	<b>61</b>	<b>5</b>	<b>45</b>	<b>7</b>	<b>4</b>
Total Sales \$	2,368	64	785	533	986
Total Expense \$	2,509	74	819	591	1,025
Net Loss \$	-141	-10	-34	-58	-39
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>210</b>	<b>48</b>	<b>55</b>	<b>52</b>	<b>55</b>
Total Sales \$	20,800	1,171	2,920	4,406	12,303
Total Expense \$	18,260	892	2,539	4,630	10,199
Net Profit (loss) \$	2,540	279	381	-224	2,104
<b>Businesses reporting a profit (No.)</b>	<b>137</b>	<b>31</b>	<b>45</b>	<b>6</b>	<b>55</b>
Total Sales \$	15,896	730	2,371	492	12,303
Total Expense \$	12,809	399	1,953	258	10,199
Net Profit \$	3,087	331	418	234	2,104
<b>Businesses reporting a loss (No.)</b>	<b>73</b>	<b>17</b>	<b>10</b>	<b>46</b>	-
Total Sales \$	4,904	441	549	3,914	-
Total Expense \$	5,451	493	586	4,372	-
Net Loss \$	-547	-52	-37	-458	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>180</b>	<b>45</b>	<b>41</b>	<b>28</b>	<b>66</b>
Total Sales \$	16,485	685	1,259	2,327	12,214
Total Expense \$	14,700	598	849	1,965	11,288
Net Profit (loss) \$	1,785	87	410	362	926
<b>Businesses reporting a profit (No.)</b>	<b>135</b>	<b>26</b>	<b>36</b>	<b>23</b>	<b>50</b>
Total Sales \$	10,209	477	1,122	1,959	6,651
Total Expense \$	8,249	244	711	1,584	5,710
Net Profit \$	1,960	233	411	375	941
<b>Businesses reporting a loss (No.)</b>	<b>45</b>	<b>19</b>	<b>5</b>	<b>5</b>	<b>16</b>
Total Sales \$	6,276	208	137	368	5,563
Total Expense \$	6,451	354	138	381	5,578
Net Loss \$	-175	-146	-1	-13	-15

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	45	--		--		--		--				
Businesses in sample	9	--		--		--		--				
Low sales value (\$000's)	(1)	--		--		--		--				
High sales value (\$000's)	(1)	--		--		--		--				
	Industry Average(2)					Reporting businesses only (3)						
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%	
	Percent of sales						Percent of sales					
<b>Occupancy Expenses</b>	<b>27.2</b>	--	--	--	--	<b>100.0</b>	<b>27.2</b>	--	--	--	--	
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--	
Depreciation	18.2	--	--	--	--	91.7	19.9	--	--	--	--	
Repairs & Maintenance	1.1	--	--	--	--	84.7	1.2	--	--	--	--	
Heat, Light & Telephone	1.1	--	--	--	--	100.0	1.1	--	--	--	--	
Business & Property Tax	1.2	--	--	--	--	76.7	1.5	--	--	--	--	
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--	
Rent	5.1	--	--	--	--	75.0	6.8	--	--	--	--	
<b>Personnel Expenses</b>	<b>19.2</b>	--	--	--	--	<b>100.0</b>	<b>19.2</b>	--	--	--	--	
<b>Financial Expenses</b>	<b>2.1</b>	--	--	--	--	<b>100.0</b>	<b>2.1</b>	--	--	--	--	
Bank Interest & Charges	1.2	--	--	--	--	100.0	1.2	--	--	--	--	
Professional Fees	0.9	--	--	--	--	96.1	1.0	--	--	--	--	
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--	
<b>Sales and Admin. Expenses</b>	<b>6.5</b>	--	--	--	--	<b>100.0</b>	<b>6.5</b>	--	--	--	--	
Advertising	2.4	--	--	--	--	100.0	2.4	--	--	--	--	
Supplies	2.9	--	--	--	--	100.0	2.9	--	--	--	--	
Delivery	1.3	--	--	--	--	74.4	1.8	--	--	--	--	
<b>Other Expenses</b>	<b>26.1</b>	--	--	--	--	<b>100.0</b>	<b>26.1</b>	--	--	--	--	
<b>Profit (loss)</b>	<b>18.8</b>	--	--	--	--	<b>100.0</b>	<b>18.8</b>	--	--	--	--	
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	---	--	--	--	--	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item  $\times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### **SIC 9912 - Video Movies and Audio-Visual Equipment Rental**

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	12	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	15	--	--	--	--
Fixed Assets	113	--	--	--	--
Less Accum Dep on Fixed Assets	66	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	62	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	8	--	--	--	--
Other Current Liabilities	15	--	--	--	--
<b>Total Current Liabilities</b>	23	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	5	--	--	--	--
<b>Total Liabilities</b>	28	--	--	--	--
<b>Total Equity</b>	34	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	0.8	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	0.7	--	--	--	--
Interest Coverage ratio (times)	88.2	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	42	11,722	623	7	14
less than 20	34	829	44	6	14
20 - 99	3	984	53	1	-
100 - 499	X	X	13	-	-
500 and over	3	X	513	-	-
<b>1985</b>					
<b>Total</b>	80	14,738	623	18	-
less than 20	72	2,219	110	18	-
20 - 99	3	1,876	93	-	-
100 - 499	X	X	10	-	-
500 and over	3	X	410	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>11</b>	-	-	-	-
Total Sales \$	755	-	-	-	-
Total Expense \$	638	-	-	-	-
Net Profit (loss) \$	117	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>8</b>	-	-	-	-
Total Sales \$	523	-	-	-	-
Total Expense \$	403	-	-	-	-
Net Profit \$	120	-	-	-	-
<b>Businesses reporting loss (No.)</b>	<b>3</b>	-	-	-	-
Total Sales \$	232	-	-	-	-
Total Expense \$	235	-	-	-	-
Net Loss \$	-3	-	-	-	-
1983					
<b>All Businesses (No.)</b>	<b>43</b>	-	-	-	-
Total Sales \$	3,542	-	-	-	-
Total Expense \$	3,181	-	-	-	-
Net Profit (loss) \$	361	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>35</b>	-	-	-	-
Total Sales \$	2,940	-	-	-	-
Total Expense \$	2,509	-	-	-	-
Net Profit \$	431	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	<b>8</b>	-	-	-	-
Total Sales \$	602	-	-	-	-
Total Expense \$	672	-	-	-	-
Net Loss \$	-70	-	-	-	-
1984					
<b>All Businesses (No.)</b>	<b>60</b>	<b>14</b>	<b>5</b>	<b>22</b>	<b>19</b>
Total Sales \$	16,001	922	618	6,223	8,238
Total Expense \$	13,609	613	693	4,721	7,582
Net Profit (loss) \$	2,392	309	-75	1,502	656
<b>Businesses reporting a profit (No.)</b>	<b>55</b>	<b>14</b>	<b>1</b>	<b>22</b>	<b>19</b>
Total Sales \$	15,518	922	135	6,223	8,238
Total Expense \$	13,011	613	95	4,721	7,582
Net Profit \$	2,507	309	40	1,502	656
<b>Businesses reporting a loss (No.)</b>	<b>5</b>	-	<b>4</b>	-	-
Total Sales \$	483	-	483	-	-
Total Expense \$	598	-	598	-	-
Net Loss \$	-115	-	-115	-	-
1985					
<b>All Businesses (No.)</b>	<b>49</b>	<b>9</b>	<b>12</b>	<b>15</b>	<b>13</b>
Total Sales \$	9,378	349	989	2,453	5,587
Total Expense \$	8,283	390	767	2,158	4,968
Net Profit (loss) \$	1,095	-41	222	295	619
<b>Businesses reporting a profit (No.)</b>	<b>42</b>	<b>2</b>	<b>12</b>	<b>15</b>	<b>13</b>
Total Sales \$	9,147	118	989	2,453	5,587
Total Expense \$	7,973	80	767	2,158	4,968
Net Profit \$	1,174	38	222	295	619
<b>Businesses reporting a loss (No.)</b>	<b>7</b>	<b>7</b>	-	-	-
Total Sales \$	231	231	-	-	-
Total Expense \$	310	310	-	-	-
Net Loss \$	-79	-79	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba Welding (SIC 9942)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	141		--		--		--	--			
Businesses in sample	12										
Low sales value (\$000's)	(1)		--		--		--	--			
High sales value (\$000's)	(1)		--		--		--	--			
		Industry Average(2)				Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
		Percent of sales					Percent of sales				
<b>Occupancy Expenses</b>	<b>25.6</b>	--	--	--	--	<b>100.0</b>	<b>25.6</b>	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	13.1	--	--	--	--	100.0	13.1	--	--	--	--
Repairs & Maintenance	1.7	--	--	--	--	27.9	6.0	--	--	--	--
Heat, Light & Telephone	3.9	--	--	--	--	83.8	4.6	--	--	--	--
Business & Property Tax	3.0	--	--	--	--	67.7	4.4	--	--	--	--
Insurance	3.9	--	--	--	--	81.1	4.8	--	--	--	--
Rent	-	--	--	--	--	3.2	0.3	--	--	--	--
<b>Personnel Expenses</b>	<b>4.8</b>	--	--	--	--	<b>51.8</b>	<b>9.2</b>	--	--	--	--
<b>Financial Expenses</b>	<b>2.2</b>	--	--	--	--	<b>100.0</b>	<b>2.2</b>	--	--	--	--
Bank Interest & Charges	1.8	--	--	--	--	84.2	2.2	--	--	--	--
Professional Fees	0.4	--	--	--	--	65.3	0.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	--	--	--	--	--
<b>Sales and Admin. Expenses</b>	<b>20.8</b>	--	--	--	--	<b>100.0</b>	<b>20.8</b>	--	--	--	--
Advertising	1.1	--	--	--	--	68.1	1.6	--	--	--	--
Supplies	13.9	--	--	--	--	84.2	16.6	--	--	--	--
Delivery	5.8	--	--	--	--	100.0	5.8	--	--	--	--
<b>Other Expenses</b>	<b>20.2</b>	--	--	--	--	<b>100.0</b>	<b>20.2</b>	--	--	--	--
<b>Profit (loss)</b>	<b>26.5</b>	--	--	--	--	<b>100.0</b>	<b>26.5</b>	--	--	--	--
<b>Total</b>	<b>100.0</b>	--	--	--	--	<b>100.0</b>	---	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

**Standard Industrial Classification Definition:**

**SIC 9942 - Welding**

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc construction site), welding repair work, and welding shops

**TABLE 2. Balance Sheet Profile for 1985**  
Manitoba, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	-	--	--	--	--
<b>Total Current Assets</b>	2	--	--	--	--
Fixed Assets	3	--	--	--	--
Less Accum Dep on Fixed Assets	1	--	--	--	--
Other Assets	-	--	--	--	--
<b>Total Assets</b>	4	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	-	--	--	--	--
Other Current Liabilities	1	--	--	--	--
<b>Total Current Liabilities</b>	1	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	-	--	--	--	--
<b>Total Liabilities</b>	1	--	--	--	--
<b>Total Equity</b>	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
Manitoba, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.9	--	--	--	--
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	1.4	--	--	--	--
Interest Coverage ratio (times)	54.3	--	--	--	--
Debt ratio (times)	0.4	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Welding (SIC 9942)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Application of Funds</b>					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Increase (Decrease) in Net Working Capital</b>	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Welding (SIC 9942)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	100	<b>5,247</b>	312	26	7
less than 20	96	3,433	203	25	
20 - 99	4	1,814	109	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	
<b>1985</b>					
<b>Total</b>	95	<b>5,167</b>	330	16	
less than 20	92	3,682	243	16	
20 - 99	3	1,485	87	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba, Welding (SIC 9942)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
<b>1982</b>					
<b>All Businesses (No.)</b>	<b>133</b>	<b>29</b>	<b>35</b>	<b>35</b>	<b>34</b>
Total Sales \$	10,431	363	920	1,767	7,381
Total Expense \$	9,307	336	687	1,470	6,814
Net Profit (loss) \$	1,124	27	233	297	567
<b>Businesses reporting a profit (No.)</b>	<b>111</b>	<b>29</b>	<b>29</b>	<b>28</b>	<b>25</b>
Total Sales \$	8,095	363	706	1,389	5,637
Total Expense \$	6,846	336	454	1,073	4,983
Net Profit \$	1,249	27	252	316	654
<b>Businesses reporting loss (No.)</b>	<b>22</b>	-	<b>6</b>	<b>7</b>	<b>9</b>
Total Sales \$	2,336	-	214	378	1,744
Total Expense \$	2,461	-	233	397	1,831
Net Loss \$	-125	-	-19	-19	-87
<b>1983</b>					
<b>All Businesses (No.)</b>	<b>105</b>	<b>26</b>	<b>19</b>	<b>32</b>	<b>28</b>
Total Sales \$	9,187	301	557	1,626	6,703
Total Expense \$	8,568	304	498	1,068	6,698
Net Profit (loss) \$	619	-3	59	558	5
<b>Businesses reporting a profit (No.)</b>	<b>90</b>	<b>24</b>	<b>15</b>	<b>31</b>	<b>20</b>
Total Sales \$	5,655	272	419	1,564	3,400
Total Expense \$	4,774	272	337	1,005	3,160
Net Profit \$	881	-	82	559	240
<b>Businesses reporting a loss (No.)</b>	<b>15</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>8</b>
Total Sales \$	3,532	29	138	62	3,303
Total Expense \$	3,794	32	161	63	3,538
Net Loss \$	-262	-3	-23	-1	-235
<b>1984</b>					
<b>All Businesses (No.)</b>	<b>159</b>	-	-	-	-
Total Sales \$	12,497	-	-	-	-
Total Expense \$	9,417	-	-	-	-
Net Profit (loss) \$	3,080	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>159</b>	-	-	-	-
Total Sales \$	12,497	-	-	-	-
Total Expense \$	9,417	-	-	-	-
Net Profit \$	3,080	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
<b>1985</b>					
<b>All Businesses (No.)</b>	<b>151</b>	<b>37</b>	<b>34</b>	<b>38</b>	<b>42</b>
Total Sales \$	6,191	429	518	794	4,450
Total Expense \$	5,291	279	305	727	3,980
Net Profit (loss) \$	900	150	213	67	470
<b>Businesses reporting a profit (No.)</b>	<b>143</b>	<b>37</b>	<b>34</b>	<b>38</b>	<b>34</b>
Total Sales \$	5,452	429	518	794	3,711
Total Expense \$	4,505	279	305	727	3,194
Net Profit \$	947	150	213	67	517
<b>Businesses reporting a loss (No.)</b>	<b>8</b>	-	-	-	<b>8</b>
Total Sales \$	739	-	-	-	739
Total Expense \$	786	-	-	-	786
Net Loss \$	-47	-	-	-	-47

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	533	133		133		133		134			
Businesses in sample	47										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)										
	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>10.4</b>	<b>11.4</b>	<b>11.8</b>	<b>12.5</b>	<b>6.0</b>	<b>97.0</b>	<b>10.7</b>	<b>13.0</b>	<b>11.8</b>	<b>12.5</b>	<b>6.0</b>
Mortgage Interest	0.1	...	...	...	...	10	8.8	-	-	-	-
Depreciation	3.9	6.2	3.7	3.9	1.8	83.2	4.7	8.4	4.7	4.7	1.9
Repairs & Maintenance	1.5	0.6	1.4	3.7	0.2	45.0	3.2	1.2	4.6	6.9	0.5
Heat, Light & Telephone	1.9	1.0	3.4	1.6	1.4	82.3	2.3	1.7	4.0	1.8	1.5
Business & Property Tax	0.7	1.4	0.3	0.8	0.3	63.7	1.1	2.4	0.7	1.3	0.3
Insurance	0.8	0.8	0.9	0.8	0.5	71.6	1.1	1.1	2.0	1.1	0.5
Rent	1.7	1.4	2.0	1.5	1.7	51.0	3.2	4.6	5.0	3.0	2.1
<b>Personnel Expenses</b>	<b>22.8</b>	<b>15.9</b>	<b>6.5</b>	<b>16.2</b>	<b>52.4</b>	<b>75.1</b>	<b>30.4</b>	<b>19.5</b>	<b>11.3</b>	<b>24.2</b>	<b>55.6</b>
<b>Financial Expenses</b>	<b>1.9</b>	<b>1.2</b>	<b>1.0</b>	<b>4.1</b>	<b>1.3</b>	<b>77.2</b>	<b>2.5</b>	<b>1.6</b>	<b>2.4</b>	<b>4.5</b>	<b>1.3</b>
Bank Interest & Charges	1.3	0.7	0.6	3.6	0.2	51.7	2.5	2.8	6.1	4.9	0.2
Professional Fees	0.6	0.4	0.4	0.5	1.1	62.0	1.0	0.7	1.0	1.0	1.2
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	<b>14.3</b>	<b>12.1</b>	<b>17.4</b>	<b>18.1</b>	<b>9.5</b>	<b>100.0</b>	<b>14.3</b>	<b>12.1</b>	<b>17.4</b>	<b>18.1</b>	<b>9.5</b>
Advertising	1.1	1.3	1.0	1.3	0.8	58.4	1.9	2.6	2.0	1.7	1.4
Supplies	5.2	1.9	7.5	7.1	4.1	93.0	5.6	2.5	8.1	7.1	4.1
Delivery	8.0	8.8	8.8	9.7	4.6	98.7	8.1	8.9	9.2	9.7	4.7
<b>Other Expenses</b>	<b>20.1</b>	<b>22.5</b>	<b>11.1</b>	<b>22.5</b>	<b>24.8</b>	<b>99.1</b>	<b>20.3</b>	<b>22.5</b>	<b>11.5</b>	<b>22.5</b>	<b>24.8</b>
<b>Profit (loss)</b>	<b>30.5</b>	<b>37.0</b>	<b>52.1</b>	<b>26.6</b>	<b>6.0</b>	<b>100.0</b>	<b>30.5</b>	<b>37.0</b>	<b>52.1</b>	<b>26.6</b>	<b>6.0</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	533	133	133	133	134
Businesses in sample	47				
Low sales value (\$000's)	(1)	(1)	15	30	62
High sales value (\$000's)	(1)	15	30	62	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	9	-	-	-	36
Accounts and Notes Receivable	3	-	-	1	11
Inventory	-	-	-	-	1
Other Current Assets	-	-	-	-	1
<b>Total Current Assets</b>	<b>13</b>	-	-	1	<b>49</b>
Fixed Assets	6	-	1	3	19
Less Accum Dep on Fixed Assets	4	-	-	2	14
Other Assets	-	-	-	-	1
<b>Total Assets</b>	<b>15</b>	-	1	3	<b>55</b>
<b>Liabilities and Equity</b>					
Current Loans	-	-	-	-	1
Other Current Liabilities	3	-	-	1	12
<b>Total Current Liabilities</b>	<b>4</b>	-	-	1	<b>13</b>
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	1	-
Other Liabilities	4	-	1	-	13
<b>Total Liabilities</b>	<b>7</b>	-	1	2	<b>27</b>
<b>Total Equity</b>	<b>7</b>	-	-	1	<b>28</b>

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	533	133	133	133	134
Businesses in sample	47				
Low sales value (\$000's)	(1)	(1)	15	30	62
High sales value (\$000's)	(1)	15	30	62	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.9	-	0.6	2.3	4.5
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	4.7	-	7.9	3.8	-7.5
Interest Coverage ratio (times)	59.8	167.1	13.2	77.9	23.1
Debt ratio (times)	0.6	-	0.9	0.7	0.6

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	101	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	1	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	1	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	1	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	2	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	196	13,233	1,843	45	30
less than 20	170	3,917	504	41	28
20 - 99	17	3,749	539	4	-
100 - 499	6	2,959	425	-	-
500 and over	3	2,608	375	-	1
<b>1985</b>					
<b>Total</b>	223	18,536	2,037	41	-
less than 20	196	5,788	581	41	-
20 - 99	16	4,563	521	-	-
100 - 499	8	5,375	614	-	-
500 and over	3	2,810	321	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	333	77	89	83	84
Total Sales \$	20,760	952	1,588	2,535	15,685
Total Expense \$	17,164	418	929	1,602	14,215
Net Profit (loss) \$	3,596	534	659	933	1,470
<b>Businesses reporting a profit (No.)</b>	301	77	80	78	66
Total Sales \$	16,787	952	1,424	2,375	12,036
Total Expense \$	12,977	418	747	1,416	10,396
Net Profit \$	3,810	534	677	959	1,640
<b>Businesses reporting loss (No.)</b>	32	-	9	5	18
Total Sales \$	3,973	-	164	160	3,649
Total Expense \$	4,187	-	182	186	3,819
Net Loss \$	-214	-	-18	-26	-170
1983					
<b>All Businesses (No.)</b>	293	59	79	76	79
Total Sales \$	22,307	718	1,390	2,502	17,697
Total Expense \$	18,461	333	515	1,555	16,058
Net Profit (loss) \$	3,846	385	875	947	1,639
<b>Businesses reporting a profit (No.)</b>	275	57	77	72	69
Total Sales \$	19,897	697	1,348	2,347	15,505
Total Expense \$	15,893	307	463	1,370	13,753
Net Profit \$	4,004	390	885	977	1,752
<b>Businesses reporting a loss (No.)</b>	18	2	2	4	10
Total Sales \$	2,410	21	42	155	2,192
Total Expense \$	2,568	26	52	185	2,305
Net Loss \$	-158	-5	-10	-30	-113
1984					
<b>All Businesses (No.)</b>	612	143	162	137	170
Total Sales \$	40,930	1,783	3,104	4,536	31,507
Total Expense \$	36,285	760	1,910	3,940	29,675
Net Profit (loss) \$	4,645	1,023	1,194	596	1,832
<b>Businesses reporting a profit (No.)</b>	428	125	135	52	116
Total Sales \$	23,562	1,536	2,595	1,725	17,706
Total Expense \$	17,772	373	1,363	916	15,120
Net Profit \$	5,790	1,163	1,232	809	2,586
<b>Businesses reporting a loss (No.)</b>	184	18	27	85	54
Total Sales \$	17,368	247	509	2,811	13,801
Total Expense \$	18,513	387	547	3,024	14,555
Net Loss \$	-1,145	-140	-38	-213	-754
1985					
<b>All Businesses (No.)</b>	546	122	149	136	139
Total Sales \$	32,642	1,417	2,881	5,713	22,631
Total Expense \$	28,025	748	1,423	4,206	21,648
Net Profit (loss) \$	4,617	669	1,458	1,507	983
<b>Businesses reporting a profit (No.)</b>	472	103	144	130	95
Total Sales \$	25,542	1,205	2,774	5,497	16,066
Total Expense \$	20,752	525	1,286	3,990	14,951
Net Profit \$	4,790	680	1,488	1,507	1,115
<b>Businesses reporting a loss (No.)</b>	74	19	5	6	44
Total Sales \$	7,100	212	107	216	6,565
Total Expense \$	7,273	223	137	216	6,697
Net Loss \$	-173	-11	-30	-	-132

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Janitorial Services (SIC 9953)**

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Industry Average(2)						Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
<b>Occupancy Expenses</b>	<b>7.9</b>	<b>8.2</b>	<b>8.4</b>	<b>9.6</b>	<b>5.2</b>	<b>95.3</b>	<b>8.3</b>	<b>11.6</b>	<b>8.4</b>	<b>9.6</b>	<b>5.2</b>
Mortgage Interest	0.1	...	...	...	1.4	1.5	8.8	-	-	-	-
Depreciation	2.4	4.9	2.2	2.2	1.4	75.0	3.3	8.4	2.5	3.7	1.6
Repairs & Maintenance	1.2	0.7	0.2	3.1	0.1	48.7	2.5	1.2	0.6	7.9	0.2
Heat, Light & Telephone	1.5	0.4	1.8	2.0	1.2	74.3	2.0	0.6	2.8	2.7	1.3
Business & Property Tax	0.5	-	1.2	0.3	0.3	56.7	0.9	-	1.9	0.6	0.4
Insurance	0.8	1.1	1.1	0.5	0.5	68.9	1.1	1.9	1.2	1.2	0.6
Rent	1.4	1.1	1.9	1.0	1.6	45.7	3.1	9.5	3.5	3.3	2.1
<b>Personnel Expenses</b>	<b>17.1</b>	<b>12.3</b>	<b>16.5</b>	<b>5.2</b>	<b>35.4</b>	<b>66.2</b>	<b>25.8</b>	<b>20.9</b>	<b>20.1</b>	<b>14.3</b>	<b>39.1</b>
<b>Financial Expenses</b>	<b>1.4</b>	<b>2.6</b>	<b>0.3</b>	<b>1.1</b>	<b>2.3</b>	<b>82.8</b>	<b>1.7</b>	<b>2.6</b>	<b>0.4</b>	<b>1.8</b>	<b>2.3</b>
Bank Interest & Charges	0.9	1.7	-	0.7	1.5	44.4	2.0	4.2	0.2	1.9	1.1
Professional Fees	0.5	0.9	0.3	0.4	0.8	67.0	0.8	1.0	0.4	1.0	0.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
<b>Sales and Admin. Expenses</b>	<b>14.6</b>	<b>6.9</b>	<b>16.8</b>	<b>16.9</b>	<b>14.2</b>	<b>100.0</b>	<b>14.6</b>	<b>6.9</b>	<b>16.8</b>	<b>16.9</b>	<b>14.2</b>
Advertising	1.0	0.7	0.9	1.1	1.0	63.5	1.5	1.1	1.8	2.4	1.0
Supplies	6.6	1.3	5.7	8.3	8.7	89.4	7.4	1.8	6.5	9.1	8.7
Delivery	7.0	4.9	10.2	7.5	4.4	98.5	7.1	4.9	10.2	7.8	4.4
<b>Other Expenses</b>	<b>18.3</b>	<b>10.5</b>	<b>7.1</b>	<b>21.4</b>	<b>31.2</b>	<b>98.6</b>	<b>18.6</b>	<b>10.5</b>	<b>7.1</b>	<b>22.3</b>	<b>31.2</b>
<b>Profit (loss)</b>	<b>40.7</b>	<b>59.6</b>	<b>50.8</b>	<b>45.8</b>	<b>11.7</b>	<b>100.0</b>	<b>40.7</b>	<b>59.6</b>	<b>50.8</b>	<b>45.8</b>	<b>11.7</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item × 100 for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba, Janitorial Services (SIC 9953)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	13	16	37
High sales value (\$000's)	(1)	13	16	37	(1)
		Average (\$000's)			
<b>Assets</b>					
Cash	3	-	-	-	11
Accounts and Notes Receivable	2	-	-	-	9
Inventory	-	-	-	-	1
Other Current Assets	-	-	-	-	1
<b>Total Current Assets</b>	5	-	-	-	21
Fixed Assets	4	-	-	-	17
Less. Accum. Dep. on Fixed Assets	3	-	-	-	11
Other Assets	-	-	-	-	-
<b>Total Assets</b>	7	-	-	-	27
<b>Liabilities and Equity</b>					
Current Loans	-	-	-	-	1
Other Current Liabilities	2	-	-	-	6
<b>Total Current Liabilities</b>	2	-	-	-	8
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	1
Other Liabilities	4	-	-	-	17
<b>Total Liabilities</b>	6	-	-	-	25
<b>Total Equity</b>	-	-	-	-	2

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba, Janitorial Services (SIC 9953)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	13	16	37
High sales value (\$000's)	(1)	13	16	37	(1)
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	3.9	-	-	0.9	4.5
<b>Leverage Ratios</b>					
Debt Equity ratio (times)	-11.4	-	-	2.9	-14.0
Interest Coverage ratio (times)	75.3	30.0	-	77.1	32.8
Debt ratio (times)	0.9	-	-	0.7	0.9

1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (incorporated Businesses Only)**  
**Manitoba. Janitorial Services (SIC 9953)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
<b>Total</b>	X	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Services to Buildings and Dwellings (SIC 995)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>196</b>	<b>13,233</b>	<b>1,843</b>	<b>45</b>	<b>30</b>
less than 20	170	3,917	504	41	28
20 - 99	17	3,749	539	4	-
100 - 499	6	2,959	425	-	1
500 and over	3	2,608	375	-	1
<b>1985</b>					
<b>Total</b>	<b>223</b>	<b>18,536</b>	<b>2,037</b>	<b>41</b>	
less than 20	196	5,788	581	41	
20 - 99	16	4,563	521	-	
100 - 499	8	5,375	614	-	
500 and over	3	2,810	321	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985  
Manitoba. Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	234	55	58	58	63
Total Sales \$	8,817	667	979	1,553	5,618
Total Expense \$	6,268	287	478	933	4,570
Net Profit (loss) \$	2,549	380	501	620	1,048
Businesses reporting a profit (No.)	219	55	55	57	52
Total Sales \$	7,492	667	923	1,528	4,374
Total Expense \$	4,830	287	419	905	3,219
Net Profit \$	2,662	380	504	623	1,155
Businesses reporting loss (No.)	15	-	3	1	11
Total Sales \$	1,325	-	56	25	1,244
Total Expense \$	1,438	-	59	28	1,351
Net Loss \$	-113	-	-3	-3	-107
1983					
All Businesses (No.)	230	57	53	62	58
Total Sales \$	11,305	693	898	1,493	8,221
Total Expense \$	8,635	306	293	712	7,324
Net Profit (loss) \$	2,670	387	605	781	897
Businesses reporting a profit (No.)	219	56	53	59	51
Total Sales \$	9,834	683	898	1,411	6,842
Total Expense \$	7,113	293	293	611	5,916
Net Profit \$	2,721	390	605	800	926
Businesses reporting a loss (No.)	11	1	-	3	7
Total Sales \$	1,471	10	-	82	1,379
Total Expense \$	1,522	13	-	101	1,408
Net Loss \$	-51	-3	-	-19	-29
1984					
All Businesses (No.)	249	53	71	60	65
Total Sales \$	24,861	631	983	1,330	21,917
Total Expense \$	21,456	68	279	660	20,449
Net Profit (loss) \$	3,405	563	704	670	1,468
Businesses reporting a profit (No.)	241	53	71	60	57
Total Sales \$	14,777	631	983	1,330	11,833
Total Expense \$	10,893	68	279	660	9,886
Net Profit \$	3,884	563	704	670	1,947
Businesses reporting a loss (No.)	8	-	-	-	8
Total Sales \$	10,084	-	-	-	10,084
Total Expense \$	10,563	-	-	-	10,563
Net Loss \$	-479	-	-	-	-479
1985					
All Businesses (No.)	368	83	90	101	94
Total Sales \$	18,610	952	1,364	3,225	13,069
Total Expense \$	15,249	393	666	2,047	12,143
Net Profit (loss) \$	3,361	559	698	1,178	926
Businesses reporting a profit (No.)	318	83	90	95	50
Total Sales \$	11,829	952	1,364	3,009	6,504
Total Expense \$	8,336	393	666	1,831	5,446
Net Profit \$	3,493	559	698	1,178	1,058
Businesses reporting a loss (No.)	50	-	-	6	44
Total Sales \$	6,781	-	-	216	6,565
Total Expense \$	6,913	-	-	216	6,697
Net Loss \$	-132	-	-	-	-132

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985**  
**Manitoba. Ticket and Travel Agencies (SIC 9961)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)				
High sales value (\$000's)	(1)	--	--	--	--
<hr/>					
Selected expense item	Industry Average(2)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales				
<b>Cost of Sales</b>	9.0	--	--	--	--
<b>Occupancy Expenses</b>	27.1	--	--	--	--
Mortgage Interest	-	--	--	--	--
Depreciation	5.0	--	--	--	--
Repairs & Maintenance	0.6	--	--	--	--
Heat, Light & Telephone	3.2	--	--	--	--
Business & Property Tax	0.9	--	--	--	--
Insurance	0.2	--	--	--	--
Rent	17.2	--	--	--	--
<b>Personnel Expenses</b>	39.0	--	--	--	--
<b>Financial Expenses</b>	7.2	--	--	--	--
Bank Interest & Charges	2.7	--	--	--	--
Professional Fees	2.3	--	--	--	--
Franchise Fees	2.3	--	--	--	--
<b>Sales and Admin. Expenses</b>	8.7	--	--	--	--
Advertising	6.6	--	--	--	--
Supplies	1.8	--	--	--	--
Delivery	0.3	--	--	--	--
Fuel Expense	-	--	--	--	--
<b>Other Expenses</b>	9.9	--	--	--	--
<b>Profit (loss)</b>	-0.9	--	--	--	--
<b>Total</b>	100.0	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million  
 (2) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$  for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell =  $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$  for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100

See Notes on Symbols Page

#### Standard Industrial Classification Definition:

##### **SIC 9961 - Ticket and Travel Agencies**

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

**TABLE 2. Balance Sheet Profile for 1985**  
**Manitoba. Ticket and Travel Agencies (SIC 9961)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Assets</b>					
Cash	13	--	--	--	--
Accounts and Notes Receivable	41	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	2	--	--	--	--
<b>Total Current Assets</b>	<b>57</b>	--	--	--	--
Fixed Assets	36	--	--	--	--
Less: Accum. Dep. on Fixed Assets	10	--	--	--	--
Other Assets	20	--	--	--	--
<b>Total Assets</b>	<b>103</b>	--	--	--	--
<b>Liabilities and Equity</b>					
Current Loans	28	--	--	--	--
Other Current Liabilities	39	--	--	--	--
<b>Total Current Liabilities</b>	<b>67</b>	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	3	--	--	--	--
Other Liabilities	9	--	--	--	--
<b>Total Liabilities</b>	<b>80</b>	--	--	--	--
<b>Total Equity</b>	<b>23</b>	--	--	--	--

\* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 3. Financial Ratios for 1985**  
**Manitoba. Ticket and Travel Agencies (SIC 9961)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
<b>Liquidity Ratio</b>					
Current ratio (times)	0.8	--	--	--	--
<b>Leverage Ratios</b>					
Debt/Equity ratio (times)	19.3	--	--	--	--
Interest Coverage ratio (times)	1.5	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

**TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)**  
**Manitoba. Ticket and Travel Agencies (SIC 9961)**

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
Number of businesses (estimated)	20	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
<b>Source of Funds</b>					
From Operations	37	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
<b>Total</b>	<b>39</b>	--	--	--	--
<b>Application of Funds</b>					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	7	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
<b>Total</b>	<b>11</b>	--	--	--	--
<b>Increase (Decrease) in Net Working Capital</b>	<b>28</b>	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

**TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985**  
**Manitoba. Ticket and Travel Agencies (SIC 9961)**

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
<b>1982</b>					
<b>Total</b>	<b>111</b>	<b>7,999</b>	<b>629</b>	<b>22</b>	<b>10</b>
less than 20	100	4,877	384	21	
20 - 99	4	845	66	1	
100 - 499	5	X	107		
500 and over	X	X	72		
<b>1985</b>					
<b>Total</b>	<b>121</b>	<b>10,386</b>	<b>658</b>	<b>11</b>	
less than 20	105	5,522	351	10	
20 - 99	5	1,973	125		
100 - 499	8	1,666	105		
500 and over	3	1,225	77	1	

(\*) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

**TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985**  
**Manitoba. Ticket and Travel Agencies (SIC 9961)**

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
<b>All Businesses (No.)</b>	<b>52</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>
Total Sales \$	19,276	603	1,551	3,044	14,078
Total Expense \$	18,440	619	1,429	2,939	13,453
Net Profit (loss) \$	836	-16	122	105	625
<b>Businesses reporting a profit (No.)</b>	<b>36</b>	<b>7</b>	<b>10</b>	<b>8</b>	<b>11</b>
Total Sales \$	14,201	425	1,180	1,706	10,890
Total Expense \$	13,017	391	1,019	1,503	10,104
Net Profit \$	1,184	34	161	203	786
<b>Businesses reporting loss (No.)</b>	<b>16</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>3</b>
Total Sales \$	5,075	178	371	1,338	3,188
Total Expense \$	5,423	228	410	1,436	3,349
Net Loss \$	-348	-50	-39	-98	-161
1983					
<b>All Businesses (No.)</b>	<b>70</b>	<b>17</b>	<b>18</b>	<b>15</b>	<b>20</b>
Total Sales \$	26,645	650	1,883	4,373	19,739
Total Expense \$	25,890	700	1,915	4,069	19,206
Net Profit (loss) \$	755	-50	-32	304	533
<b>Businesses reporting a profit (No.)</b>	<b>51</b>	<b>10</b>	<b>11</b>	<b>13</b>	<b>17</b>
Total Sales \$	21,332	423	1,213	3,929	15,767
Total Expense \$	20,095	342	1,102	3,459	15,192
Net Profit \$	1,237	81	111	470	575
<b>Businesses reporting a loss (No.)</b>	<b>19</b>	<b>7</b>	<b>7</b>	<b>2</b>	<b>3</b>
Total Sales \$	5,313	227	670	444	3,972
Total Expense \$	5,795	358	813	610	4,014
Net Loss \$	-482	-131	-143	-166	-42
1984					
<b>All Businesses (No.)</b>	<b>18</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>6</b>
Total Sales \$	11,872	318	1,053	2,701	7,800
Total Expense \$	11,516	221	1,016	2,637	7,642
Net Profit (loss) \$	356	97	37	64	158
<b>Businesses reporting a profit (No.)</b>	<b>18</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>6</b>
Total Sales \$	11,872	318	1,053	2,701	7,800
Total Expense \$	11,516	221	1,016	2,637	7,642
Net Profit \$	356	97	37	64	158
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
<b>All Businesses (No.)</b>	<b>151</b>	-	-	-	-
Total Sales \$	41,829	-	-	-	-
Total Expense \$	40,439	-	-	-	-
Net Profit (loss) \$	1,390	-	-	-	-
<b>Businesses reporting a profit (No.)</b>	<b>151</b>	-	-	-	-
Total Sales \$	41,829	-	-	-	-
Total Expense \$	40,439	-	-	-	-
Net Profit \$	1,390	-	-	-	-
<b>Businesses reporting a loss (No.)</b>	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

## Appendix A

### Selected Publications Relating to Small Business

#### Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

#### Small Business Profiles (Annual)

61-601E Canada  
61-602E Newfoundland  
61-603E Prince Edward Island  
61-604E Nova Scotia  
61-605E New Brunswick  
61-606E Quebec  
61-607E Ontario  
61-608E Manitoba  
61-609E Saskatchewan  
61-610E Alberta  
61-611E British Columbia  
61-612E Yukon  
61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

## **Appendix A - concluded**

---

### **Selected Publications Relating to Small Business**

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

#### **Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)**

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.



